

# H I G H L I G H T S   O F   1 9 8 5

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**COMMISSIONER AND CHIEF COUNSEL  
INTERNAL REVENUE SERVICE**

## Collecting the Revenue

### Returns Received

The IRS processed 178.2 million federal tax returns and supplemental documents in 1985, for a 3.3 percent increase over the 172.5 million processed in 1984. Because of problems resulting from a complete system conversion at the 10 service centers, processing of returns ran behind schedule in the early months of the 1985 filing period. With the resolution of many of the computer problems, the service centers began to catch up with their processing backlog and in April processed more than 6 million returns a week to set an all-time record.

Over 82.6 million, or 46.3 percent of all returns received, were individual tax return Forms 1040 and 1040A. More than 16.7 million individual taxpayers — 16.8 percent of all individual filers — used the simplified Form 1040EZ, compared to nearly 16 million in 1984, a rise of 6.5 percent. The number of individual taxpayers filing Form 1040 increased 4.9 percent from 60.9 million to 63.8 million this year. (See statistical table 6 for details.)

A short-form corporation income tax return, Form 1120-A, was introduced this year. This form is about half the length of the regular corporate return. Of the corporations eligible to use the short form, about 145,550 did so, significantly reducing their reporting burden.

### Tax Receipts

Gross revenue receipts, up 9.2 percent over 1984, rose to \$742.9 billion this year, an increase of \$62.4 billion. Increased individual and corporation income tax collections accounted for almost two-thirds of the total receipts. Individual tax receipts totaled \$396.7 billion, an increase of 9.3 percent over last year. Corporation tax receipts rose 4.4 percent to \$77.4 billion.

Employment taxes (social security, self-employment, federal unemployment and railroad retirement), comprising 30.3 percent of total revenue, rose to a record \$225.2 billion.

The Surface Transportation Act of 1982, which repealed several of the manufacturers' excise taxes, and the Economic Recovery Act of 1981, which reduced the tax rate imposed on windfall profits, were primarily responsible for the slight decline in excise taxes this year. Excise taxes totaled \$37 billion, a decrease of 2.7 percent compared to 1984 collections.

Windfall profit tax liabilities reported on excise tax returns amounted to \$5.1 billion. (See statistical tables 1 and 2 for detailed information on tax receipts.)

### Refunds

The IRS in 1985 paid \$86.3 billion in total refunds to 80.1 million taxpayers. In 1984, 79.1 million refunds totaling \$85.9 billion were issued. Refunds this year to over 77 million filers of Forms 1040, 1040A and 1040EZ were \$66.7 billion, including \$479.2 million in interest. As of the end of September, the IRS had issued refunds with interest on 2.1 million returns that were filed timely but not refunded during the statutory interest-free period. During 1985, 97 percent of all individual refunds were issued timely, compared to 98 percent in 1984. Individual refunds averaged \$866, compared to an average of \$850 paid in 1984. (For details, see statistical tables 4 and 5.)

	Type of Return	1984	1985
Number of Returns	Grand total	172,512	178,219
filed by principal type of return	Income tax, total	135,690	140,724
(Figures in thousands.)	Individual	96,288	99,426
For details see	Declaration of estimated tax	32,597	34,225
statistical table 6.)	Fiduciary	2,013	2,053
	Partnership	1,663	1,717
	Corporation	3,129	3,303
	Estate Tax	90	77
	Gift Tax	87	95
	Employment tax	26,133	26,824
	Exempt organizations	393	431
	Employee plans	955	644
	Alcohol, tobacco and firearms	552	397
	Excise tax	694	796
	Supplemental documents <sup>1</sup>	7,887	8,198
	Non-master file returns <sup>2</sup>	32	33

<sup>1</sup>Includes Forms 1040X, 1120X, 2688, 4868, 7004, 7005 and 1041A.

<sup>2</sup>Includes Forms 720M, 941M, 941NMI, CT2, 990BL, 6069, 1042 and 1120DISC.

## Enforcing the Law

Source	Percent of 1985 collections			Increase or decrease	
		1984	1985	Amount	Percent
Gross Internal revenue collections (In thousands of dollars. For details see statistical table 1.)					
Grand total	100.0	680,475,229	742,871,541	62,396,312	9.2
Income taxes, total	63.8	437,071,049	474,072,327	37,001,278	8.5
Corporation	10.4	74,179,370	77,412,769	3,233,399	4.4
Individual, total	53.4	362,891,679	396,659,558	33,767,876	9.3
Withheld by employers <sup>1</sup>	40.2	278,983,806	298,975,371 <sup>2</sup>	20,991,565	7.2
Other <sup>3</sup>	13.2	83,907,873	97,684,187	13,776,314	16.4
Employment taxes, total	30.3	199,210,028	225,214,568	26,004,540	13.1
Old-age, survivors', disability and hospital insurance, total	29.0	189,515,975	215,590,990	26,075,016	13.8
Federal insurance contributions	27.1	180,908,693	201,492,708	20,584,015	11.4
Self-employment insurance contributions	1.9	8,607,282	14,098,282	5,491,001	63.8
Unemployment insurance	0.8	6,052,023	5,671,797	-380,226	-6.3
Railroad retirement	0.5	3,642,030	3,951,781	309,751	8.5
Estate and gift taxes	0.9	6,176,667	6,579,703	403,036	6.5
Excise taxes, total	5.0	38,017,486	37,004,944	-1,012,542	-2.7
Alcohol	0.7	5,402,467	5,398,100	-1,367	-0.1
Tobacco	0.6	4,663,610	4,483,193	-180,417	-3.9
Other	3.7	27,951,409	27,123,651	-827,758	-3.0

<sup>1</sup>Includes presidential election campaign fund amounting to \$34,770,399.

<sup>2</sup>Includes presidential election campaign fund amounting to \$34,787,755.

<sup>3</sup>Estimated collections of individual income tax withheld are not reported separately for old-age, survivors', disability and hospital insurance (OASDIH) taxes on wages and salaries. Similarly, collections of individual income tax not withheld are combined with

OASDIH taxes on self-employment income. The amount of OASDIH tax collections shown is based on estimates made by the Secretary of the Treasury pursuant to the provisions of section 201(a) of the Social Security Act as amended and includes all OASDIH taxes. The estimates shown for the two categories of individual income taxes were derived by subtracting the OASDIH tax estimates from the combined totals reported.

### Penalties and Interest

The law provides for the IRS to levy penalties for failure to file returns or make timely payments, paying with bad checks, negligence, false withholding statements and fraud. The IRS imposed 17.5 million penalties this year, totaling \$3 billion.

Taxpayers who fail to pay taxes on time also are charged interest on the balance due. Assessments of \$2.9 billion were made on individual returns, with abatements of \$280.9 million. Interest totaling \$5.1 billion was assessed on business returns, with abatements of \$1.7 billion.

### Child and Spousal Support Collection Program

As required by the Omnibus Reconciliation Act of 1981, the IRS in 1985 offset \$238 million from 487,926 individual income tax refunds to pay delinquent child and spousal support obligations. This represents a 12.8 percent increase over the \$211 million offset in 1984 from 422,240 returns. Under an inter-agency agreement with the Department of Health and Human Services, the IRS acts as collection agent for state welfare agencies. The offsets of federal tax refunds reimburse state welfare agencies for support they furnish through the aid to families with dependent children program.

### Contributions to Reduce the Public Debt

IRS tax forms contained for the third year a message inviting taxpayers to make voluntary contributions to reduce the public debt. Taxpayers were asked to include separate checks made payable to the Bureau of Public Debt with their tax returns. Monies received were credited to a special account for contributions to reduce the public debt. These contributions are deductible on next year's tax returns subject to the limitations on charitable contributions.

In 1985, the IRS received 2,235 voluntary payments, totaling \$357,435. Since the program began in 1983, there have been 8,318 voluntary payments totaling \$1.1 million.

### Examination and Correction Results

In 1985 the IRS recommended additional tax and penalties on 1,104,161 returns, totaling \$17.1 billion, an increase of 19.4 percent over 1984. Examinations of individual and fiduciary income tax returns accounted for \$5 billion, corporate income tax returns for \$10.7 billion, estate and gift tax returns for \$0.9 billion, excise and employment tax returns for \$0.3 billion and windfall profit tax returns for \$0.2 billion.

Examinations also resulted in overassessments on 81,713 returns, with refunds of \$0.7 billion.

The IRS examined 1,458,746 returns in 1985. At taxpayers' places of business, revenue agents examined 519,292 returns, an increase of 50,073 returns over 1984. In IRS offices, tax auditors examined 814,213 returns, a decrease of 48,159 returns from last year. The remaining 125,241 returns were examined through correspondence centers.

Examination coverage of income, estate and gift tax returns was 1.34 percent of returns filed, compared to 1.31 percent in 1984.

In addition, 558,876 returns were verified or corrected through correspondence from the service centers for total examination contacts with taxpayers to examine, verify or correct income, estate and gift tax returns of 2.13 percent of returns filed, compared to 2.44 percent in 1984. This program also resulted in \$628 million in recommended additional tax and penalties.

### Service Center Correction Programs

The IRS uses service center correction programs, without the examination of books and records, to identify deductions and credits erroneously claimed on tax returns both during and after return processing. These programs include the residential energy credit, geothermal energy credit, once-in-a-lifetime exclusion of gain on a residence, taxable gain on sale of a residence, credit for the elderly, underreported state income tax refunds, individual retirement accounts, farm-land clearing expenses, farm commodity payments in kind and historical structure investment credits.

Tax returns are monitored, tracked and identified using low-cost computerized methodology. Where there is improper or inconsistent reporting by taxpayers, the IRS mails proposed adjustment letters to the taxpayers providing the amount of tax change, an explanation of the error, tax guidance and information on appeal rights.

### Information Returns Program

As a result of the IRS information returns program, more than 3.6 million taxpayers were notified in 1985 of potential discrepancies between income they reported on their tax returns and income reported to the IRS on information returns. In addition, 3 million taxpayers received notices of apparent failure to file tax returns.

The IRS received 787 million information documents in its tax year 1984 information returns program, including over 184 million Forms W-2 received and processed by the Social Security Administration. More than 16 million of the total documents received were information returns filed by trustees for contributions to individual retirement arrangements and simplified employee plans.

The IRS continues to match almost all information returns submitted on magnetic media to verify that correct amounts are reported on taxpayers' returns. Over 514 million of the information returns submitted this year were on magnetic media. In 1985, approximately 99 percent of the 73 million information returns submitted on paper were matched, compared to 48 percent in 1984. This increase resulted from the use of optical character recognition equipment. Overall, 99 percent of the combined magnetic media and paper receipts were matched in 1985.

### Unreported Income Programs

Recent studies continue to show a substantial amount of taxable income is not being reported by individuals. Underreporting seriously threatens the integrity of the self-assessment tax system. To increase compliance, the IRS has established unreported income programs directed at taxpayers who do not report all of their income. District and regional information gathering projects focus on significant areas of noncompliance that are not identified through conventional returns selection methods, such as construction contractors specializing in home improvements, employers who do not include employee reimbursements on Form W-2 and tip income. These projects are based on information uncovered in examinations and other sources.

As a result of information gathering projects on unreported income in 63 districts and seven regions, the IRS examined approximately 26,463 returns and assessed \$139.7 million in additional tax.

## Tax Shelter Program

As of Sept. 30, 1985, 378,100 returns with tax shelter issues were in the examination process, an increase of 41,300 returns from the prior year. During 1985, 141,400 returns were closed after examination, with recommended tax and penalties totaling \$2.5 billion.

The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) provided tools to combat abusive tax shelters. The IRS is aggressively using these tools on the "front-end" through injunctions against promoters and application of promoter penalties. Tax shelter coordinators and committees have been established throughout the IRS to gather information on promotions being marketed. In 1985 injunctive relief was obtained against 42 abusive tax shelter promotions.

As part of its front-end approach, the IRS has issued 26,042 pre-filing notification letters to investors in 104 different abusive shelter projects and advised them that the purported tax benefits are not allowable and that their returns will be examined if they claim such benefits. In addition, the IRS withholds that portion of an investor's refund attributable to a shelter subject to a pre-filing notification.

Penalties for negligence, civil or criminal fraud, overvaluation and substantial understatement also can be asserted against promoters of and investors in abusive shelters.

The Tax Reform Act of 1984 gave the IRS new tools to use in its front-end attack against tax shelters. The act, as originally enacted by TEFRA, provided for a civil penalty equal to the greater of \$1,000 or 10 percent of the gross income to be derived or expected to be derived. The Deficit Reduction Act of 1984 increased the penalty to 20 percent of gross income. It also required that shelters be registered with the IRS and established penalties for aiding and abetting an enjoinder action. During 1985, 14,403 shelters were registered. Organizers and sellers of potentially abusive tax shelters are required by the act to maintain a list

of investors and make the list available to the IRS. Additionally, the interest rate on substantial underpayments attributable to certain tax motivated transactions now accrues at an annual rate equal to 120 percent of the adjusted rate.

## Tax Protesters Program

The IRS had 21,389 protest returns under examination and had closed 18,382 returns as of Sept. 30, 1985, compared to 28,324 under examination and 23,571 closed in the previous year.

The service centers are making more compliance checks to identify those protesters who have stopped filing returns. For those taxpayers who file frivolous documents or returns, examiners are asserting civil penalties as provided under the Tax Equity and Fiscal Responsibility Act of 1982. The IRS asserted 6,603 frivolous return penalties this year, compared to 8,210 frivolous return penalties asserted in 1984. The \$500 frivolous return penalty is asserted against those persons who take on their returns clearly unallowable positions, having no basis in law or fact, with the intent of impeding the administration of the tax laws.

## Collection

The IRS collected a total of \$18.3 billion in delinquent taxes in 1985. Of that sum, \$9.2 billion was collected as a result of initial billings. Action was completed on 2.7 million delinquent accounts that yielded \$9.1 billion in overdue taxes — \$4.4 billion in response to computer notices sent to taxpayers and \$4.7 billion on delinquent accounts. Overdue taxes of \$1 billion were collected when 3.8 million delinquent returns, involving \$6.4 billion in assessments, were secured.

Additional revenue officer staffing and case processing improvements made through the automated collection system reduced inventories for the second consecutive year and only the second time since 1976.

Delinquent account inventories declined from 1.9 million in 1984 to 1.7 million in 1985.

## Automated Collection System

The automated collection system (ACS) completed its first full year of operation, clearly showing its advantage in efficiency and effectiveness over the collection office function that it replaced. A comparison of ACS operations for the period October 1984 through March 1985 with the corresponding period in 1981-1982, the last six months of nationwide collection office function operation, shows that delinquent account dispositions are up 13 percent, delinquency investigation dispositions up 39 percent and collections up 40 percent to \$1.1 billion. Comparing the above periods, ACS used 49 percent less staff for a savings of \$26.4 million. In terms of the cost of collecting a case, which was \$47 under the collection office function, ACS did the job in the first half of 1985 for \$13.

## Criminal Investigation

The IRS conducts a balanced enforcement program to maintain the highest possible degree of tax compliance in all major occupational and geographical areas. Areas of special emphasis in recent years include investigation of abusive tax shelters, illegal tax protesters, violations of the reporting requirements of the Bank Secrecy Act and high-level drug leaders, including substantial participation in the presidential drug task forces. In addition, the IRS is participating in simultaneous criminal investigation programs with tax treaty partners and a tax-haven offshore bank project to deal with the internationally structured transactions more and more taxpayers are including in their tax affairs.

## Fraud Program

Continued emphasis on fraud detection during the examination process

	Fraudulent tax shelters	Illegal tax protesters	Narcotics related	Bank Secrecy Act (Title 31)	All other	Total
Investigations initiated	426	447	1188	338	3766	6065
Investigations completed	334	608	1277	250	3442	5911
Prosecution recommendations	213	351	840	174	1656	3234
Indictments/informations	92	345	673	144	1198	2452
Convictions	55	302	515	91	1062	2025
Sentencings	50	304	514	97	1126	2091
Percent receiving prison sentences	66	61	80	57	58	61

Results of direct enforcement on delinquent accounts and returns	1984		1985	
	Delinquent taxes <sup>1</sup>	From delinquent accounts	Delinquent returns secured <sup>2</sup>	Additional tax, penalty and interest assessed on delinquent returns (Net of prepaid credits) <sup>3</sup>
From notices	83,768.7	84,390.2		
From delinquent returns secured	81,225.2	8973.8		
Delinquent returns secured	3,951.3	3,771.4		

<sup>1</sup>millions of dollars

<sup>2</sup>thousands

produced 9,258 fraud referrals submitted to criminal investigation, a referral rate of 69.4 returns referred for every 10,000 returns examined. The civil fraud penalty was recommended in 5,568 of these cases. This penalty is equal to 50 percent of the entire additional tax due if any part of the underpayment is due to fraud plus 50 percent of the interest due on the portion of the underpayment attributable to fraud.

## Tax-Haven Offshore Bank Project

In response to the increasing use of tax-haven countries by U.S. taxpayers, the IRS began a centralized information gathering project.

The objective of the project is to identify taxpayers who are evading income taxes by establishing business entities and bank accounts in

tax-haven countries, which have stringent secrecy laws prohibiting access to bank and business records and very low, or even no, taxes.

A by-product of this project will be the identification of patterns of activity that will aid in the future detection of similar evasion schemes and activities.

## Employee Plans

In 1985, the IRS issued 138,473 advance determination letters on the qualification of corporate and self-employed plans. In addition, 24,542 returns were examined to determine whether plans were operating in accordance with the previously approved plan document, to verify employers' allowable deductions for contributions to plans and to assure that the rights and benefits of plan participants are protected.

## Exempt Organizations

During 1985, the IRS issued or revised 6 revenue rulings and procedures and issued 438 technical advice memoranda. The IRS also acted on 62,846 applications, reapplications and requests for rulings from organizations and examined 19,609 exempt organization returns.

## Bank Secrecy Act

The number of currency transaction reports (CTR) filed nationwide has increased dramatically from 3,418 in 1975 to more than 1,386,000 in 1985. A CTR is a report filed with the IRS by financial institutions on transactions exceeding \$10,000.

This year a Massachusetts bank was fined \$500,000 for not filing CTRs on \$1.2 billion in cash exchanged with nine European banks. As a result of increased enforcement that resulted in a number of significant prosecutions, filings of CTRs have almost tripled, going from an average of 60,000 per month to more than 170,000 per month.

Another case involving a Florida bank resulted in prison sentences for two bank officials of three and seven years and a \$375,000 fine for the bank. The case involved false CTRs filed on \$57 million and failure to file reports on \$37 million.

**Problem Resolution Program**

This year 477,000 taxpayer problems were resolved by problem resolution offices located in each IRS district, service center and regional office. This personalized service assured that taxpayers had somewhere to turn when the system failed, someone to step in and make sure that problems were not overlooked or lost.

Although publicity about the problem resolution program (PRP) has been emphasized so that taxpayers will be aware of the program when they need this type of assistance, approximately 75 percent of the PRP cases handled in 1985 were identified and referred by IRS employees.

An important aspect of PRP is representing taxpayers' interests and concerns in the IRS decision-making process to prevent or quickly resolve difficulties that systems or procedures may cause the public. In 1985, these efforts were responsible for the development of special procedures for taxpayers who did not receive their refunds timely, the revision of practices for handling payments and credits to correct error patterns and changes to tax return instructions to make them easier to understand or to point out steps taxpayers can take to prevent problems.

**Write, Call or Walk In**

During 1985, the IRS responded to about 50.2 million telephone calls, including 8.3 million inquiries through the Tele-Tax program. There also were 8.1 million walk-in and 400,000 outreach program contacts. Taxpayers made 160,000 written inquiries requesting information about their tax rights and obligations. Overall, the IRS responded to 58.9 million requests for assistance, an increase of more than 4 million inquiries from 1984.

More than 53 percent, or 31.3 million inquiries, occurred between Dec. 30 and April 27. During this same period, a quality check of telephone responses found an overall accuracy rate of 93 percent.

**Telephone Assistance**

Of the approximately 50.2 million calls answered, over 80 percent were answered through the toll-free telephone system, with the remainder being answered through the Tele-Tax system. Taxpayer service representatives answered more than 72 percent of the total calls received, with the balance being answered by other taxpayer service employees or automated equipment. This year the IRS answered 5.9 million taxpayer account and problem resolution referrals and 2.1 million technical referrals.

Special equipment allows deaf taxpayers throughout the U.S., Puerto Rico and the Virgin Islands to receive toll-free tax assistance, and 2,876 taxpayers received such assistance in 1985.

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**Table 1.—Internal revenue collections by sources and by internal revenue regions and districts, states and other areas.**  
(in thousands of dollars)

Internal revenue regions and districts, states and other areas. <sup>1</sup> (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total internal revenue collections	Corporation income tax <sup>2</sup>	Individual income and employment taxes					Estate tax	Gift tax	Excise taxes, total (sum of columns 11, 15, 18, 21, 25 and 36)	Alcohol taxes <sup>13, 14</sup>		
			Total	Income tax net withheld and SECA <sup>3, 4</sup>	Income tax withheld and FICA <sup>5, 6</sup>	Railroad retirement	Unemployment insurance						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States, total	742,871,541	77,412,769	621,974,125	111,782,469	500,468,079	3,951,781	5,671,197				3,520,607	305,966	1,571,436
North Atlantic Region	123,007,658	14,886,882	106,245,000	16,583,574	88,666,874	163,177	830,810				259,776	78,044	178,676
Albany (See (c) below)	6,818,813	349,384	6,194,184	1,045	5,515	16,114	10,110				64	64	6,030
Augusta (Maine)	1,900,930	168,157	1,658,852	346,151	1,280,191	13,623	18,987				3,629	3,434	12
Boston (Massachusetts)	21,503,765	2,502,211	18,541,501	2,988,021	15,359,500	24,678	168,860				309,308	84,247	16,450
Bridgeport (Connecticut)	13,822,201	1,082,281	11,955,774	3,291,629	8,454,424	46,650	110,071				1,210	1,951	55
Buffalo (New York)	8,682,201	1,082,281	7,545,107	1,270,447	5,347	7,084	679				2,180	309,083	150,744
Burlington (Vermont)	938,101	75,747	836,216	182,937	531,418	1,067	7,084				567	19,650	70
Hartford (Connecticut)	16,628,461	14,377,076	2,116,853	12,167,589	(6,585)	99,219					109,640	34,576	24,308
Marlboro (Massachusetts)	48,200,725	7,550,327	39,600,385	5,000,967	34,248,318	56,332	294,772				49,405	56,880	142,015
Portsmouth (New Hampshire)	2,473,772	12,123	4,050	4,050	1,700,148	1,79	25,592				12,222	59,770	32,074
Providence (Rhode Island)	2,672,366	2,262,509	2,379,057	368,648	1,949,553	1,416	2,440				16,430	117	14,253
Mid-Atlantic Region	112,459,811	10,413,295	95,858,075	14,096,290	79,738,649	898,671	924,447				536,781	26,824	5,821,554
Baltimore (Maryland & D.C.)	20,000,563	1,180,475	16,646,395	2,373,290	16,202,831	255,022	115,829				82,985	4,202	206,795
Foreign Operations	5,478,434	4,653,284	5,252,284	4,079,531	2,532	49,753				15,711	354	325,761	9,063
Puerto Rico	1,483,297	69,887	1,080,282	46,148	987,325	45	46,533				—	—	—
Other	3,895,237	384,706	3,573,873	474,190	3,091,806	2,487	5,390				15,260	354	21,044
Newark (New Jersey)	32,370,711	3,427,675	27,125,406	2,400,570	22,725,898	15,522	163,416				17,024	5,021	16,625,31
Philadelphia (See (d) below)	10,200,907	1,000,000	10,200,907	1,000,000	15,522,111	323,005	214,131				97,783	12,045	8,849
Pittsburgh (See (e) below)	13,813,550	1,303,444	11,493,424	1,439,110	8,985,929	30,111	1,000				35,663	1,204	975,815
Richmond (Virginia)	14,165,060	1,334,320	11,514,201	2,211,101	8,890,571	272,108	149,421				106,177	2,258	1,208,108
Ridgewood (Delaware)	3,357,562	2,711,901	2,66,390	2,402,518	170	22,863					10,275	1,434	46
Southwest Region <sup>1</sup>	50,100,411	10,200,000	17,200,000	17,200,000	59,411,353	419,853	758,889				75,553	47	244,545
Atlanta (Georgia)	15,692,624	2,283,025	11,983,161	1,816,419	10,975,065	78,909	20,009				8,251,515	3,916	1,257,387
Birmingham (Alabama)	6,682,958	638,760	5,741,069	1,030,000	4,851,298	1,753	57,710				35,585	6,277	2,248
Columbus (South Carolina)	5,056,888	517,166	4,405,547	814,915	3,540,383	966	49,281				38,684	1,321	96,162
Jackson (Mississippi)	4,800,494	2,035,446	2,025,443	1,887,436	8,522,312	556	118,355				20,500	2,025	82,938
Jacksonville (Florida)	2,554,358	1,755,044	2,367,575	7,243,110	15,676,926	279,624	181,094				23,734	813	128,259
Little Rock (Arkansas)	3,727,965	550,005	2,956,578	658,078	1,252,066	2,389	34,170				25,021	529	187,730
Nashville (Tennessee)	10,424,594	1,924,441	1,829,987	2,037,221	16,042,502	51,889	206,655				10,566	3,216	16,820
New Orleans (Louisiana)	8,424,916	7,771,771	7,249,916	7,249,916	5,207,327	3,723,344	53,514	341,675			7,417	2,236	11,231
Central Region	96,329,085	10,781,109	80,420,872	9,714,186	65,745,783	115,803	82,318				495,889	20,337	4,601,899
Cincinnati (Ohio)	13,551,143	1,971,201	11,325,054	1,508,377	9,690,016	(318)	126,979				92,599	3,425	36,697
Cleveland (Ohio)	21,973,858	2,289,987	18,341,567	2,037,221	16,042,502	51,889	206,655				14,724	7,100	11,020,000
Detroit (Michigan)	10,424,594	1,924,441	1,829,987	2,037,221	16,042,502	51,889	206,655				10,253	5,075	806,440
Indianapolis (Indiana)	14,703,998	1,027,882	13,038,593	1,789,064	11,655,959	946	940				80,335	3,041	56,180
Louisville (Kentucky)	7,560,606	801,122	5,097,957	1,093,981	3,953,341	1,033	51,447				48,760	1,607	637,812
Pittsburgh (West Virginia)	2,374,365	150,484	2,127,197	444,780	1,650,241	346	31,827				20,989	1,637	5,117
St. Louis (Missouri)	10,200,000	12,555,000	8,750,000	13,379,000	72,229,385	1,043,483	905,702				65,530	42,600	3,975,845
Aberdeen (South Dakota)	1,012,527	70,455	854,118	2,405,400	4,586,205	26,762,025	275,693	348,178			5,830	59	41,070
Chicago (See (b) below)	38,634,154	4,460,157	31,972,101	4,586,205	26,762,025	275,693	348,178				236,356	6,053	1,559,493
Des Moines (Iowa)	5,392,022	787,461	4,379,680	1,135,442	3,198,181	1,994	44,073				53,276	6,429	185,722
Fargo (North Dakota)	1,124,444	1,070	1,070	1,070	1,070	1,070	1,070				12,192	7,250	185,722
Helena (Montana)	1,203,998	58,997	1,073,255	320,254	703,165	81	7,537				9,810	2,976	59,991
Milwaukee (Wisconsin)	11,854,307	1,544,596	9,832,754	1,429,968	8,310,112	4,141	88,533				73,652	2,908	400,397
Omaha (Nebraska)	4,421,151	337,172	3,713,233	663,792	2,803,947	21,057	28,437				33,850	2,951	13,945
Ottumwa (Iowa)	1,045,152	1,045,152	1,045,152	1,045,152	1,045,152	1,045,152	1,045,152				19,630	1,067	904,916
St. Paul (Minnesota)	16,477,537	1,734,802	14,195,883	1,489,190	10,595	66,295	10,595				20,709	2,009	884,354
Springfield (Illinois)	6,067,227	562,073	526,109	1,067,125	4,086,134	1,056	4,086,134				73,210	14,964	448,499
Tampa (Florida)	6,067,227	562,073	526,109	1,067,125	4,086,134	1,056	4,086,134				59,294	1,503	2,087
Southwest Region <sup>1</sup>	93,881,134	8,695,891	74,840,419	16,434,093	57,176,332	386,521	643,471				853,309	50,431	9,831,084
Albuquerque (New Mexico)	1,994,444	442,588	1,036,385	1,036,385	8,695,891	12	10,706				9,111	1,271	37
Cheyenne (Wyoming)	880,463	41,824	762,270	242,184	510,703	202	5,761				10,185	222	52
Dallas (See (f) below)	24,225,726	2,673,266	19,295,078	4,660,598	13,899,060	26,303	209,058				261,373	2,484,66	1,971,468
Denver (See (f) below)	11,700,377	1,724,724	1,613,224	9,724,077	7,768,864	25,861	63,486				7,309	1,321	13,000
Houston (See (f) below)	18,701,776	2,727,287	12,601,867	10,101,777	11,385	129,155	10,101,777				144,541	6,654	3,536,819
Oklahoma City (Oklahoma)	9,823,816	72,494	7,280,920	1,586,983	5,654,231	635	68,646				88,624	1,845	30,470
Phoenix (Arizona)	6,167,227	475,862	5,510,211	1,347,958	4,106,031	643	55,581				67,768	2,938	3,022
San Antonio (Texas)	3,926,227	3,926,227	421,601	2,354,841	2,084	37,243	2,084				14,766	5,799	142
Wichita (Kansas)	6,129,955	553,831	5,265,830	1,036,385	1,036,385	251,384	44,477				14,955	1,503	29
Western Region <sup>1</sup>	109,577,707	9,569,485	94,623,387	19,859,407	73,724,201	665,836	665,836				962,764	45,685	4,370,466
Anchorage (Alaska)	1,628,254	82,182	1,538,758	279,069	1,249,995	12	10,706				9,111	7,250	182
Honolulu (Hawaii)	1,994,444	2,625,588	1,036,385	1,036,385	8,695,891	297	17,079				39,406	451	35,576
Laguna Niguel (See (a) below)	16,495,947	1,760,114	13,434,837	3,655,314	10,341,416	1,022	13,073				142,366	6,395	232,247
Las Vegas (Nevada)	2,517,997	221,860	2,226,078	626,380	1,581,070	56	18,573				30,524	1,390	3,104
Los Angeles (See (a) below)	30,508,309	3,212,093	25,352,365	5,161,257	19,978,402	(1,375)	214,081				259,257	6,082	31,807
Sacramento (See (a) below)	8,076,997	423,629	7,305,971	2,030,372	5,178,672	1,402	45,524				64,197	6,009	274,291
San Francisco (See (a) below)	17,218,492	1,401,958	16,164,682	2,046,298	11,823,194	267,303	30,047						

**Table 1.—Continued**  
(in thousands of dollars)

**Table 1.—Continued**  
(in thousands of dollars)

	Tobacco taxes <sup>12, 13</sup>	Manufacturers' excise taxes				
	Total	Gasoline	Tires (wholly or in part of motor vehicle)	Black lung	Recreational taxes <sup>14</sup>	
			inner tubes and tread rubber			
<sup>1</sup> Internal revenue regions and districts, states and other areas. <sup>1</sup> (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)						
United States, total	4,483,193	10,020,674	9,062,830	242,923	548,556	166,665
North-Atlantic Region	3,827	859,601	715,088	69,859	18,190	56,463
Albany	55	20,981	18,048	2,780	—	133
Augusta	—	34,189	34,233	—	—	49
Boston	1,094	101,551	90,530	266	279	11,365
Brooklyn	378	46,298	44,827	1,081	50	340
Buffalo	5	83,535	71,581	10,205	41	1,700
Burlington	—	9,963	9,622	29	—	312
Hartford	187	75,540	60,255	6,059	13,279	25,570
Manhattan	2,107	470,400	406,272	45,544	4,432	10,152
Portsmouth	—	11,253	4,801	(3)	—	6,455
Providence	—	5,778	5,542	(39)	9	266
Mid-Atlantic Region	870,883	1,139,999	903,999	21,425	176,459	32,237
Baltimore	11,242	85,192	75,766	7,455	986	1,575
Foreign Operations	1,884	321	26	285	—	10
Puerto Rico	1,884	—	—	—	—	—
Other	321	—	25	255	—	10
Newark	367	127,026	111,571	9,052	111	6,194
Philadelphia	1,735	348,811	314,124	3,495	25,539	4,653
Pittsburgh	61	409,073	309,446	492	99,035	100
Richmond	855,574	136,100	124,432	146	49,709	2,656
Wilmington	27,371	9,184	—	—	—	139
Southeast Region	2,903,952	940,438	668,156	16,473	36,251	19,558
Atlanta	414,730	175,637	170,920	682	223	3,812
Birmingham	1,069	97,071	78,165	(128)	17,860	1,873
Columnbus	—	53,118	51,008	205	—	1,235
Greensboro	—	184,468	183,415	807	13	233
Jackson	2,457,214	50,883	49,695	598	3	387
Jackson	—	165,057	159,363	475	43	5,176
Little Rock	30,238	57,500	55,507	32	41	2,030
Nashville	699	109,447	77,598	13,792	17,271	7,765
New Orleans	2	45,879	41,504	—	407	3,968
Central Region	700,734	1,230,483	965,431	107,732	149,911	7,409
Columbus	—	55,551	50,155	10,650	60	60
Cleveland	273	585,955	458,369	110,411	10,553	2,925
Detroit	—	211,233	206,993	(1,983)	1,296	4,827
Indianapolis	51,546	98,013	90,536	(148)	7,627	998
Indianapolis	—	202,922	153,949	44	27,006	930
Parkersburg	167	45,786	17,349	26	—	—
Midwest Region	247	1,319,854	1,210,246	(2,060)	65,772	25,696
Aberdeen	—	22,911	21,610	(3)	1,121	183
Chicago	193	588,970	542,003	(755)	17,594	7,436
Des Moines	—	72,451	69,068	(578)	713	3,222
Fargo	—	13,723	13,741	—	—	21
Helena	38	27,552	20,852	(2)	6,924	(422)
Minneapolis	13	81,266	55,357	35	—	1,975
Omaha	—	39,558	29,211	(31)	8,629	732
St. Louis	2	277,637	231,091	(524)	45,278	794
St. Paul	—	131,542	119,089	(156)	1	11,711
Springfield	—	70,004	76,116	3	3,469	28
Southeast Region	1,214	3,165,416	3,009,500	586	503,333	8,397
Albuquerque	—	52,846	50,052	7	2,784	3
Austin	1,185	202,189	201,592	171	28	397
Chesapeake	—	25,557	25,556	4	5,830	(715)
Dallas	23	726,680	724,012	145	222	701
Denver	—	90,183	80,246	(83)	10,352	(322)
Houston	1	1,502,406	1,488,671	(6)	13,680	61
Oklahoma City	—	358,112	343,985	12	17,641	474
Phoenix	5	32,150	31,743	214	—	1,182
Salt Lake City	—	89,733	77,135	(4)	6,498	6,114
Wichita	—	81,460	78,526	126	1,307	501
Western Region	2,355	1,371,069	1,304,402	28,908	21,864	16,915
Anchorage	—	2,903	2,515	—	567	1
Boise	—	18,651	18,672	(221)	—	200
Honolulu	77	4,739	10,773	20	—	(6,054)
Laguna Negra	—	44	44,424	43,459	73	—
Los Angeles	—	1,117	1,093	—	2,449	4,035
Los Angeles	936	743,001	717,046	10,239	10,170	5,545
Portland	79	35,512	31,295	(47)	1,791	2,473
Sacramento	—	44	44,424	43,459	73	—
San Francisco	1,191	54,542	336,307	53	4,791	1,381
San Jose	—	2	61,752	57,470	(48)	6,321
Seattle	—	24	49,691	44,844	604	2,076
Undistributed	—	—	—	—	—	2,107
Gasoline Tax Deposits	—	—	—	—	—	—
Gasoline, lubricating oil and excess FICA credits	—	—	—	—	—	—
Withheld taxes of federal employees	—	—	—	—	—	—
Clearing account for excise taxes—aviation fuel and oil	—	—	—	—	—	—
President's election campaign fund	—	—	—	—	—	—
Earned income credits	—	—	—	—	—	—
Other	—	—	—	—	—	—
Totals for states not shown above	—	—	—	—	—	—
(a) California	2,175	1,248,476	1,164,420	28,491	17,410	18,155
(b) Illinois	193	646,554	618,767	(762)	21,063	7,466
(c) New York	2,501	82,100	54,700	63,810	4,523	12,325
(d) Ohio	283	642,206	487,624	109,703	34,334	5,955
(e) Pennsylvania	1,796	757,884	623,570	3,087	125,574	4,753
(f) Texas	1,208	2,431,275	2,414,275	310	15,531	1,159

	Retailers' and special fuel taxes				
	Total	Diesel fuel	Non-commercial aviation fuel	Motor vehicle chassis, bodies, and accessories	
	(21)	(22)	(23)	(24)	
Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)					
North-Atlantic Region	United States, total	3,802,608	2,430,165	82,603	1,269,750
Albany	(See (c) below)	197,043	139,512	6,186	51,243
Augusta	(Maine)	14,003	9,832	155	4,902
Boston	(Massachusetts)	15,885	11,273	171	4,441
Brooklyn	(See (c) below)	35,108	25,101	437	9,570
Burlington	(Vermont)	42,015	23,201	2,039	10,255
Buffalo	(See (c) below)	5,380	3,559	49	1,772
Manhattan	(New York)	21,239	14,464	1,077	5,690
Hartford	(Connecticut)	26,525	20,935	2,118	4,102
Montgomery	(Alabama)	14,007	10,400	104	5,970
Providence	(Rhode Island)	6,725	3,749	63	1,913
Mid-Atlantic Region	Baltimore	468,289	269,544	12,583	186,162
Foreign Operations	(Maryland & D.C.)	47,968	32,151	377	15,438
Puerto Rico	665	198	398	69	—
Other	664	197	398	69	—
Newark	(New Jersey)	95,288	52,885	7,155	35,248
Philadelphia	(See (e) below)	154,997	57,539	277	105,931
Pittsburgh	(See (e) below)	69,212	51,777	1,567	9,559
Richmond	(Virginia)	70,124	53,492	963	15,669
Wilmington	(Delaware)	20,837	15,302	1,746	3,589
Southwest Region	74,172	480,559	25,023	12,112	24,952
Atlanta	(Georgia)	120,70	76,229	4,199	14,909
Birmingham	(Alabama)	71,678	35,770	3,185	10,932
Columbia	(South Carolina)	34,477	24,808	644	7,725
Greensboro	(North Carolina)	114,955	83,124	5,580	10,251
Jacksonville	(Florida)	44,70	33,947	1,445	9,090
Little Rock	(Arkansas)	52,015	32,227	637	19,151
Nashville	(Tennessee)	93,274	55,926	1,309	16,136
New Orleans	(Louisiana)	43,707	31,954	1,172	10,000
Central Region	625,387	385,623	11,828	24,793	—
Cincinnati	(See (d) below)	67,945	58,946	8,499	10,750
Cleveland	(See (d) below)	182,519	133,620	3,075	130,865
Indianapolis	(Indiana)	170,100	118,940	3,045	12,040
Indiansapolis	(Indiana)	145,526	72,162	4,182	12,041
Louisville	(Kentucky)	56,751	45,001	524	11,195
Parkersburg	(West Virginia)	17,335	10,128	457	6,750
Aberdeen	(South Dakota)	16,990	13,238	3,074	3,584
Chicago	(See (b) below)	222,252	89,595	1,772	130,865
Des Moines	(Iowa)	62,243	40,620	567	21,056
Des Moines	(Iowa)	14,693	10,403	1,007	2,031
Helena	(Montana)	20,389	14,199	231	5,959
Milwaukee	(Wisconsin)	105,603	49,329	944	15,530
Omaha	(Nebraska)	29,725	21,179	632	7,914
Omaha	(Nebraska)	107,111	86,180	2,101	20,241
St. Paul	(Minnesota)	66,426	37,942	3,445	9,352
Springfield	(See (b) below)	33,063	23,863	340	8,854
Tucson	(Arizona)	674,837	523,120	21,843	12,974
Austin	(See (f) below)	92,723	74,199	496	3,075
Cheyenne	(Wyoming)	17,049	16,291	298	—
Dallas	(See (f) below)	181,851	129,151	4,337	48,363
Houston	(See (f) below)	94,239	78,848	2,685	15,847
Oklahoma City	(Oklahoma)	83,978	69,526	4,182	10,270
Phoenix	(Arizona)	36,812	31,132	4,571	4,571
St. Louis	(Missouri)	36,727	36,824	1,109	8,111
Wichita	(Kansas)	54,027	41,444	1,007	1,176
Anchorage	(Alaska)	4,141	3,331	548	548
Boise	(Idaho)	20,278	14,592	424	5,200
Honolulu	(Hawaii)	1,558	1,103	157	271
Laguna Niguel	(See (a) below)	47,733	34,199	1,314	12,200
Las Vegas	(Nevada)	17,005	14,895	785	1,345
Los Angeles	(See (a) below)	42,526	21,058	2,229	19,240
Portland	(Oregon)	70,600	53,770	800	31,907
Sacramento	(See (a) below)	46,846	39,621	593	6,830
San Francisco	(See (a) below)	51,661	40,398	290	11,003
San Jose	(See (a) below)	59,108	48,329	1,499	9,280
Seattle	(Washington)	54,327	30,487	1,349	22,491
Undistributed:					
Federal Tax Deposits					
Gasoline, lubricating oil and excess FICA credits					
Whipped taxes and federal employees					
Clearing account for excise taxes—aviation fuel and oil					
President's election campaign fund					
Earned income credits					
Other					
Totals for states not shown above					
(a) California	247,				

**Table 1.—Continued**  
(in thousands of dollars)

Miscellaneous excise tax						
	Total	Telephone and teletypewriter services	Transportation of persons by air	Use of international travel facilities	Transportation of property by air	Wagering taxes
	(25)	(26)	(27)	(28)	(29)	(30)
Internal revenue regions and districts, states and other areas. <sup>1</sup> (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)						
United States, total	11,044,633	2,307,807	2,362,487	86,388	140,943	7,316
North-Atlantic Region	40,999	19,358	10,010	18,705	17,441	774
Albany.....	5,615	1,825	1,216	—	21	2
Augusta.....	4,040	575	695	—	29	—
Boston.....	64,439	47,065	3,941	520	77	78
Brooklyn.....	30,237	17,177	20,002	6,575	512	1
Buffalo.....	27,323	8,504	5,400	—	68	10
Burlington.....	3,348	421	1,663	—	56	—
Hartford.....	72,252	32,771	916	3	15,195	—
Manhattan.....	24,919	102,841	70,942	11,593	1,197	78
Portsmouth.....	2,187	273	73	—	55	—
Providence.....	2,099	—	122	4	3	1
Mid-Atlantic Region	2,232,100	1,111,517	214,170	12,268	2,785	172
Baltimore.....	22,254	70,255	10,010	826	1,148	25
Foreign Operations	21,329	1,748	3,793	6213	(1)	—
Puerto Rico	6,913	—	2	—	—	—
Other	14,416	1,746	3,793	6,211	(1)	—
Newark.....	1,222,022	945,933	76,295	5,110	3,900	92
Philadelphia.....	341,650	43,164	643	1,219	13	—
Pittsburgh.....	301,692	1,246	1,815	7	20	36
Richmond.....	104,670	49,071	837	2	14	4
Wilmington.....	18,972	11	197	—	5	—
Southeast Region	1,155,709	228,175	607,821	13,827	60,353	1,173
Atlanta.....	440,251	78,597	320,459	2,114	7,014	200
Birmingham.....	68,611	66,181	290	—	70	63
Charleston.....	10,920	3,111	292	—	86	—
Greenville.....	148,516	30,535	92,450	173	3,277	72
Jackson.....	18,832	1,039	41	—	67	57
Jacksonville.....	284,868	29,529	168,815	11,311	5,832	41
Little Rock.....	18,840	2,583	—	—	714	158
Nashville.....	56,571	7,025	1,480	(15)	32,799	201
New Orleans.....	91,977	5,275	3,337	244	54	200
Central Region	547,920	139,903	10,207	729	11,764	1,101
Cincinnati.....	20,411	4,233	2,197	(1)	306	16
Cleveland.....	32,014	4,966	867	(2)	441	567
Detroit.....	119,016	40,711	2,657	(164)	10,792	123
Indianapolis.....	75,830	45,879	3,376	896	194	304
Louisville.....	2,772	1,745	885	—	29	37
Parkersburg.....	7,077	3,637	125	—	2	54
Midwest Region	1,183,421	261,287	676,233	21,797	26,373	440
Aberdeen.....	(South Dakota)	876	14	—	31	—
Chicago.....	(See b) below	53,352	362,085	13,544	6,690	66
Des Moines.....	(See b) below	17,500	6,785	795	51	6
Fargo.....	(North Dakota)	3,477	933	80	13	—
Helena.....	(Montana)	10,997	696	194	4	11
Milwaukee.....	(Wisconsin)	44,886	21,048	7,893	5	200
Omaha.....	(Nebraska)	78,114	1,197	197	2	13
St. Louis.....	(Missouri)	278,711	103,721	126,267	3,070	14,632
St. Paul.....	(Minnesota)	255,088	6,696	173,926	5,167	4,480
Springfield.....	(See b) below	41,248	25,754	4,224	—	73
Southwest Region	3,711,118	97,460	512,713	1,885	11,325	825
Albuquerque.....	(New Mexico)	12,170	580	104	6	11
Austin.....	(See f) below	60,509	2,680	1,035	1	254
Cheyenne.....	(Wyoming)	33,494	319	181	—	32
Dallas.....	(See f) below	703,330	60,344	147,880	148	3,583
Denver.....	(See f) below	935,209	42,016	4,025	78	233
Houston.....	(See f) below	1,174,060	1,255	86,290	1,264	1,780
Oklahoma City.....	(Oklahoma)	653,687	2,129	255,963	156	3,830
Phoenix.....	(Arizona)	265,777	102,8	9,696	8	76
Salt Lake City.....	(Utah)	21,845	1,048	2,707	—	14
Wichita.....	(Kansas)	76,838	7,170	3,827	224	1,219
Western Region	1,74,475	255,109	236,369	17,177	21,124	3,431
Anchorage.....	(Alaska)	14,17	4,843	7,460	113	1,710
Boulder.....	(Colorado)	2,574	348	210	—	76
Honolulu.....	(Hawaii)	16,636	3,371	10,093	801	721
Laguna Niguel.....	(See a) below	141,974	1,665	70,527	77	688
Last Vegas.....	(Nevada)	8,02	784	3,715	—	—
Los Angeles.....	(See b) below	901,114	51,929	91,897	7,753	12,659
Portland.....	(Oregon)	17,450	3,371	257	—	1,140
Sacramento.....	(See a) below	135,648	2,495	2,484	—	43
San Francisco.....	(See a) below	369,889	133,459	29,013	6,152	2,869
Seattle.....	(See b) below	62,300	11,468	2,671	50	29
Seattle.....	(Washington)	79,622	41,466	16,024	2,230	904
Undistributed:						407
Federal Tax Deposits						—
Gasoline, heating oil and excess FICA credits						470,012
Withheld taxes of federal employees						—
Clearing account for excise taxes—aviation fuel and oil—Air Force and Navy						—
Presidential election campaign fund						(72)
Shared income credits						—
Other						—
Totals for states not shown above						—
(a) California.....	1,604,055	201,116	196,582	14,032	16,488	139
(b) Illinois.....	524,581	79,106	366,309	13,544	6,783	57
(c) New York.....	313,254	112,753	97,560	18,168	1,799	91
(d) Ohio.....	343,425	48,141	3,064	(3)	747	563
(e) Pennsylvania.....	643,432	44,110	2,456	7	1,239	49
(f) Texas.....	1,958,899	34,299	235,223	1,413	5,617	518

**Table 1.—Continued**  
(in thousands of dollars)

Miscellaneous excise tax						
	Use tax on highway motor vehicles	Private foundations net investment income	Windfall profit tax	Environmental taxes	Other	Unclassified excise tax <sup>1</sup>
	(31)	(32)	(33)	(34)	(35)	(36)
Internal revenue regions and districts, states and other areas. <sup>1</sup> (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)						
United States, total	466,143	136,153	5,073,159	272,857	201,680	2,255,836
North-Atlantic Region	31,196	38,85	12,697	12,425	31,85	(233,257)
Albany.....	2,263	362	5	74	18	(7,60)
Augusta.....	2,228	137	21	27	138	933
Boston.....	6,257	2354	44	554	3,539	1,450
Brooklyn.....	2,344	247	248	151	884	59,359
Buffalo.....	1,028	101	2	5,026	5,411	5,411
Burlington.....	6,305	2,683	805	10,187	3,387	8,594
Hartford.....	2,039	30,980	11,354	22,785	(303,526)	—
Manhattan.....	1,445	1,045	4,105	1,075	3,277	8,594
Providence.....	886	542	39	511	562	—
Mid-Atlantic Region	62,767	17,743	713,642	54,593	52,445	62,485
Baltimore.....	6,727	2,555	5,628	3,105	10,842	—
Foreign Operations	516	178	639	4,200	4,200	5,027
Puerto Rico	—	—	—	6,890	18	(1559)
Other	516	639	916	421	5,588	—
Newark.....	10,382	4,340	132,732	5,783	41,075	88,622
Philadelphia.....	15,403	26,665	26,662	1,050	46,330	(65,546)
Pittsburgh.....	8,712	3,330	26,749	17,239	1,645	191,352
Richmond.....	8,855	952	42,732	739	1,064	(36,631)
Washington.....	2,122	882	10,531	2,755	3,202	—
Mid-Atlantic Region	2,075	21,81	93,010	4,034	40,833	—
Atlanta.....	11,413	1,446	32	2,994	15,982	2,211
Birmingham.....	10,948	361	2,977	1,556	2,265	—
Columbia.....	5,298	388	3	90	188	(2,904)
Montgomery.....	2,203	2,403	5	92	1,272	(24,141)
Jacksonville.....	4,525	10,531	275	2,112	4,222	—
Little Rock.....	23,119	14,972	203	327	11,220	7,719
Nashville.....	6,067	199	8,520	196	557	41,387
Shreveport.....	9,608	1,071	30	1,656	2,578	21,922
Central Region	59,606	10,006	260,520	30,441	23,243	—
Cincinnati.....	7,394	1,711	(903)	1,137	4,861	46,330
Cleveland.....	10,006	2,025	25,111	9,871	1,195	51,890
Detroit.....	17,441	4,441	4,02	22,600	15,022	5,022
Indianapolis.....	11,850	1,453	2,67	1,017	8,034	(14,513)
Louisville.....	5,475	610	(12,730)	3,138	3,125	29,150
Parkersburg.....	1,000	14,558	24,618	556	586	(1,109)
Midwest Region	2,852	5	84	—	2,852	(2,807)
Aberdeen.....	17,972	6,305	491	13,919	9,009	66,073
Chicago.....	9,391	472	(778)	231	611	6,779
Des Moines.....	1,261	56	55	39	39	39
Fargo.....	2,843	74	7,068	25	77	(3,666)
Helena.....	12,183	1,160	131	11	2,242	4,344
Milwaukee.....	5,743	317	4,375	3,389	630	(12,619)
Omaha.....	12,053	2,056	2,095	3,002	3,802	10,538
St. Paul.....	7,306	2,705	439	439	4,945	(4,635)
Springfield.....	7,306	284	698	65	2,045	(2,177)
Southwest Region	68,257	18,231	2,877,558	118,811	16,233	1,784,224
Austin.....	1,444	92	1,725	50,11	2,285	(5,731)
Cheyenne.....	8,424	1,585	63,310	507	2,142	11,212
Dallas.....	1,661	92	31,000	53	90	(10,900)
Houston.....	14,771	6,098	485,427	14,946	28,932	(121,241)
Oklahoma City.....	6,886	4,44	895,255	30,332	30,332	—
Phoenix.....	9,098	3,547	958,060	81,196	15,600	73,542
Portland.....	11,166	2,69	2,032	5,206	5,206	—
Sacramento.....	7,189	131	121,537	1,041	87	8,985
San Francisco.....	7,007	3,564	172,414	4,665	1,742	(9,043)
San Jose.....	7,942	1,132	37,206	1,085	544	7,192
Seattle.....	8,762	1,454	2,629	368	2,358	6,019
Totals for states not shown above						
(a) California.....	37,190	12,180	1,068,107	27,802	10,320	(68,222)
(b) Illinois.....	2,273	6,59	1,307	12,625	11,120	3,620
(c) New York.....	13,047	32,894	11,610	1,194</		

**Table 2.—Internal revenue collections by sources**  
(in thousands of dollars)

Sources of revenue	1984	1985
Corporation income taxes, total 17	600,175,223	742,871,541
Regular	74,149,393	77,339,697
Expenditures and business income tax	74,129,397	77,342,975
Individual income and business income tax	49,973	69,793
Income tax withheld and SECI 3,4,19	66,191,707	621,874,125
Income tax withheld and FICA 3,4,19	62,515,465	11,691,669
Retired, retirement, total	450,192,499	500,486,079
Unemployment insurance 1	3,642,030	3,951,781
Estate tax 22	6,052,023	5,671,707
Gift tax 22	6,024,148	6,063,418
Excise taxes, total	38,017,466	37,004,944
Alcohol taxes, total	5,402,487	5,398,100
Distilled spirits taxes, total	3,147,474	3,520,857
Imported (collected by Customs, rates same as domestic)	548,520	501,854
Domestic, \$1.50 per proof gallon or wine gallon when below proof 14	2,098,963	2,998,636
Rum, \$1.50 per proof gallon 22	173	173
Occupational taxes, total	18,813	18,135
Nonbeverage manufacturers of spirits, \$25, \$50, \$100 per year	33	33
Rectified 22	292	292
Rum distillers, scotch, wine, and beer, \$34 per year	17,227	17,158
Wholesale dealer (distilled spirits, wine, and beer), \$255 per year	1,495	1,604
Manufacturers of stills, \$55 per year	4	4
Still or condenser manufactured, \$22 each	1	—
Sales taxes, etc.	7	70
Wine taxes, total	319,820	305,966
Imported (collected by Customs, rates same as domestic)	78,432	92,497
Domestic (still wines, 17 cents, 67 cents, \$2.25 per wine gallon; sparkling wines, \$3.40; or wine, \$2.20 and \$4.50 per month)	240,638	212,843
Occupational taxes	—	627
Beer taxes, total	1,518,064	1,671,468
Imported (collected by Customs, rates same as domestic)	57,984	66,983
Domestic, \$9 per barrel of 31 gallons (\$7 for certain small U.S. brewers) 14	1,456,109	1,502,732
Occupational taxes, total	1,962	1,710
Brewers, total	25	12
Less than 500 barrels, \$55 per year	15	5
500 barrels or more, \$110 per year	10	9
Retailers, total	1,506	1,347
Wholesale dealers in beer, \$1.23 per year	429	352
Tobacco taxes, total	4,653,610	4,483,193
Cigarettes, total	4,623,288	4,448,916
Small (Class A), \$8 per thousand	4,622,234	4,448,305
Large (Class B), \$16.80 per thousand, except if over 6 1/2 inches long \$8 per thousand for each 2 3/4 inches fraction thereof	13	19
Cigarette stock tax	984	573
Prepayments	—	—
Cigarettes small (Puerto Rico)	77	20
Cigars, total 14	30,372	24,294
Liquor, total	29,488	23,776
Wholesale price not more than \$235.294 per thousand, 8 1/2 per cent	19,851	19,401
Wholesale price more than \$235.294 per thousand, \$20 per thousand	2,514	2,511
Wholesale price not more than \$235.294 per thousand (Puerto Rico), 8 1/2 per cent	5,652	1,893
Wholesale price more than \$235.294 per thousand (Puerto Rico), \$20 per thousand	372	1
Small cigars, 75 cents per thousand	875	513
Prepayments	9	6
Cigarette papers and tubes, paper one-half cent per 50, tubes 1 cent per 50	2,037	1,497
Imported cigar cigarettes, cigarette papers and cigarette tubes (collected by Customs, rates same as domestic)	7,912	8,485
Miscellaneous tobacco	1	—

**Table 2.—Continued**  
(in thousands of dollars)

Sources of revenue	1984	1985
Excise taxes—continued		
Manufacturers' excise taxes, total	10,107,930	10,020,574
Gasoline floor stock, 3 cents per gallon (gasohol 3 cents)	9,000,000	9,062,277
Tires (wholly or in part of rubber), inner tubes and tread rubber 24	5,227	243
Tire floor stock 25	417,973	240,529
Pins, needles, etc., 10 percent	5,342	2,394
Fishing rods, creels, etc., 10 percent	22,011	25,107
Electric outboard motors and sonar devices, 3 percent	37,269	15,560
Bow and arrows, 11 percent	—	1,538
Firearms (other than pistols and revolvers), 11 percent	7,515	8,165
Saws and sawmills, 11 percent	37,276	48,906
Black lung, total	230,8	200,000
Underground mined coal - \$1 per ton	525,422	548,358
Underground mined coal - 4 percent of price per ton	293,556	303,577
Surface mined coal - 50 cents per ton	29,387	31,524
Surface mined coal - 4 percent of price per ton	169,444	167,071
Motor vehicles, chassis, bodies, etc., 12 percent	42,434	45,884
Retailers and special fuels, total	2,679,747	3,802,608
Noncommercial aviation gasoline, 3 cents per gallon	7,738	9,688
Diesel and special motor fuels, 14 cents per gallon	17,726	20,005
Motor vehicles, chassis, bodies, etc., 12 percent	1,571,437	2,430,165
Miscellaneous excise taxes, total	13,319,322	11,044,833
Transportation of persons by air, 8 percent	2,241,203	2,382,487
Transportation of property by air, 5 percent	132,760	140,943
Use of international air-travel facilities, \$3 per person	82,730	66,388
Wages, 0.25 percent of amount wagored	6,914	7,310
Occupational tax, \$50 per year	897	885
Wagers, 0.25 percent of amount wagored	5,966	6,431
Use tax on civil aircraft	37	132
Use tax on highway vehicles 27	175,054	458,143
Federal transportation and occupational taxes 28	738	953
Exempt organizations, total	152,069	142,283
Net investment income, 2 percent	146,806	138,153
Sale dealing, 5 percent on sell-dealer, lesser of \$10,000 or 2 1/2 percent on foundation manager	102	327
Excess business holdings, 5 percent on foundation	118	21
Taxable expenditures, 10 percent on foundation, lesser of \$5,000 or 2 1/2 percent on foundation manager	292	335
Failure to file statement required, \$10 per day up to a maximum of \$5,000	3,475	4,355
Failure to distribute income, 15 percent of undistributed income	1,164	1,127
Investments that jeopardize charitable purpose, 5 percent on foundation, lesser of \$5,000 or 5 percent on foundation manager	1	121
Tax on foundations	11,262	14,192
Employee pension plans, total	1,717	2,029
Excess contributions to an IRA, 6 percent of excess amount	299	376
Tax on underdistributions from an IRA, 50 percent of underdistribution	2,602	3,404
Penalties, 10 percent of amount of underdistribution	94	55
Tax on excess contributions to an H.R.P. Plan, 6 percent of excess amount	3,046	3,728
Failure to meet funding standards, 5 percent of funding deficiency	92	106
Tax on excess contributions to custodial accounts, 6 percent of excess amount	126	111
Failure to file statement required, \$1 per day up to \$5,000	27	6
Failure to file statement required by section 6047 or 6056, \$10 per day up to \$5,000	3,160	4,354
Failure to furnish individual statement, \$50 for each failure	•	12
Failure to furnish individual statement, \$10 for each failure	•	5
Failure to provide IRA reports, \$10 for each failure	1	2
Grass roots expenditures over nontaxable amount	—	4
Tax on lobbying expenditures, 25 percent of taxable lobbying expenditures	—	3
Black lung benefit trust, excess contributions, 5 percent of excess amount	—	2
Code of winding-up rules, 25 percent to 70 percent of windup profit 29	8,120,274	5,073,159
Quarterly return amounts	8,104,186	5,032,090
Annual return amounts	16,087	41,069
Environmental taxes, total	275,368	272,957
Petroleum, 0.1 cent per gallon	1,0	41,070
Chemicals, 22 cents to \$4.87 per ton	229,928	222,579
Hazardous waste, \$2.13 per ton	5,853	7,886
Other	85,959	160,384
Foreign insurers, policies issued by, 1 cent or 4 cents per dollar of premium	50,737	39,044
Fuel economy vehicle tax 30	8,818	39,794
Inland waterways fuel use tax, 8 cents per gallon	39,677	39,287
Miscellaneous 31	(16,573)	27,790
Unclassified excise taxes 4	1,944,411	2,255,636

**Table 3.—Internal revenue collections by principal sources**  
(in thousands of dollars)

Fiscal year	Income and profits taxes									
	Total internal revenue collections	Corporate income and profits taxes <sup>1</sup>		Individual income taxes <sup>2</sup>	Employment taxes <sup>3</sup>	Estate and gift taxes <sup>22</sup>	Alcohol taxes <sup>14</sup>	Tobacco taxes <sup>14</sup>	Manufacturers' excise taxes	All other taxes
		Total	Corporate income and profits taxes <sup>17</sup>							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1946.....	40,672,097	31,258,138	12,553,602	18,704,536	1,700,828	676,832	2,526,165	1,165,519	922,671	2,421,944
1947.....	39,108,386	29,019,756	9,676,459	19,343,297	2,024,365	779,291	2,474,782	1,237,768	1,425,260	2,147,184
1948.....	41,864,542	31,172,191	10,174,410	20,997,781	2,381,342	899,345	2,255,327	1,300,280	1,649,234	2,206,823
1949.....	40,463,125	29,605,491	11,553,669	18,051,822	2,476,113	796,538	2,210,607	1,321,875	1,771,533	2,280,969
1950.....	38,957,132	28,007,659	10,854,351	17,153,308	2,644,575	706,227	2,219,202	1,328,464	1,836,053	2,214,951
1951.....	50,445,666	37,384,879	14,387,569	22,997,309	3,627,479	729,730	2,546,808	1,380,396	2,383,677	2,392,719
1952.....	65,009,586	50,741,017	21,466,910	29,274,107	4,464,264	833,147	2,549,120	1,565,162	2,349,943	2,507,933
1953.....	69,586,535	54,130,732	21,594,515	32,536,217	4,718,403	891,284	2,780,925	1,654,911	2,862,788	2,647,492
1954.....	69,919,991	54,360,014	21,546,322	32,813,691	5,107,623	935,121	2,783,012	1,580,229	2,669,133	2,464,859
1955.....	66,288,692	49,914,826	18,264,720	31,650,106	6,219,665	936,267	2,742,840	1,571,213	2,885,016	2,018,866
1956.....	75,112,649	56,636,164	21,298,522	35,337,642	7,295,784	1,171,237	2,920,574	1,613,497	3,456,013	2,019,380
1957.....	80,171,971	60,560,425	21,530,653	39,029,772	7,580,522	1,377,999	2,973,195	1,674,050	3,761,925	2,243,856
1958.....	79,978,476	59,101,874	20,533,316	38,568,559	8,644,386	1,410,925	2,946,461	1,734,021	3,974,135	2,166,675
1959.....	79,797,973	58,826,254	18,091,509	40,734,744	8,853,744	1,352,982	3,002,096	1,806,816	3,958,789	1,997,292
1960.....	91,774,803	67,125,126	22,179,414	44,945,711	11,158,589	1,626,348	3,193,714	1,931,504	4,735,129	2,004,394
1961.....	94,401,086	67,917,941	21,764,940	46,153,001	12,502,451	1,916,392	3,212,801	1,991,117	4,896,802	1,963,582
1962.....	99,440,839	71,945,305	21,295,711	50,649,584	12,708,171	2,095,187	3,341,282	2,025,736	5,120,340	2,264,817
1963.....	105,925,395	75,323,714	22,336,134	52,987,581	15,004,486	2,187,457	3,441,656	2,079,237	5,610,309	2,278,536
1964.....	112,260,257	78,891,218	24,300,863	54,590,354	17,002,504	2,416,303	3,577,499	2,052,545	6,020,543	2,299,645
1965.....	114,434,634	79,792,016	26,131,334	53,660,683	17,104,306	2,745,532	3,772,634	2,148,594	6,418,145	2,453,406
1966.....	128,879,961	92,131,794	30,834,243	61,297,552	20,256,133	3,093,922	3,814,378	2,073,956	5,613,869	1,895,909
1967.....	148,374,815	104,288,420	34,917,825	69,370,595	26,958,241	3,014,406	4,075,723	2,079,869	5,478,347	2,479,809
1968.....	153,636,838	108,148,565	29,896,520	78,252,045	28,085,898	3,081,979	4,287,237	2,122,277	5,713,973	2,196,909
1969.....	187,919,560	135,778,052	38,337,646	97,440,406	33,068,657	3,530,065	4,555,560	2,137,585	6,501,146	2,348,495
1970.....	195,722,096	138,688,568	35,036,983	103,651,585	37,449,188	3,680,076	4,746,392	2,094,212	6,683,061	2,380,609
1971.....	191,647,198	131,072,374	30,319,953	100,752,421	39,918,690	3,784,283	4,800,482	2,206,585	6,684,799	3,179,985
1972.....	209,855,737	143,804,732	34,925,546	108,879,186	43,714,001	5,489,969	5,110,001	2,207,273	5,728,657	3,801,104
1973.....	237,787,204	164,157,315	39,045,309	125,112,006	52,081,709	4,975,862	5,149,513	2,276,951	5,395,750	3,750,104
1974.....	268,952,254	184,648,094	41,744,444	142,903,650	62,093,632	5,100,675	5,358,477	2,437,005	5,742,154	3,572,217
1975.....	293,822,726	202,146,097	45,746,660	156,399,437	70,140,809	4,688,079	5,350,658	2,315,090	5,516,611	3,665,182
1976.....	302,519,792	205,751,753	46,782,956	158,968,797	74,202,853	5,307,466	5,427,722	2,487,894	5,486,106	3,855,998
1976 (TQ) <sup>b</sup>	75,462,783	49,567,484	9,808,905	39,758,579	19,892,041	1,485,247	1,305,841	622,821	1,543,339	1,046,007
1977.....	358,139,417	246,805,067	60,049,804	186,755,263	86,076,316	7,425,325	5,406,633	2,398,501	6,068,682	3,958,893
1978.....	399,776,389	278,438,289	65,380,145	213,058,144	97,291,653	5,381,499	5,612,715	2,450,913	6,655,681	4,045,639
1979.....	460,412,185	322,993,733	71,447,876	251,545,857	112,849,874	5,519,074	5,647,924	2,495,517	7,057,612	3,848,450
1980.....	519,375,273	359,927,392	72,379,610	287,547,782	128,330,480	6,498,381	5,704,768	2,446,416	6,487,421	9,980,416
1981.....	606,790,103	406,583,902	73,733,156	332,850,146	152,885,816	6,910,386	5,688,413	2,583,857	6,088,156	26,059,173
1982.....	632,240,506	418,599,768	65,990,832	352,808,936	168,717,936	8,143,373	5,459,610	2,539,495	6,382,900	22,397,223
1983.....	627,246,793	411,407,523	61,779,556	349,627,967	173,847,854	6,225,877	5,634,853	4,139,810	6,776,023	19,214,853
1984.....	680,475,229	437,071,049	74,179,370	362,891,679	199,210,028	6,176,667	5,402,467	4,663,610	10,107,930	17,843,479
1985.....	742,871,541	474,072,327	77,412,769	395,659,558	225,214,568	6,579,703	5,396,100	4,483,193	10,020,574	17,103,077

\* Transition quarter.

<sup>a</sup> Less than \$500.

Note. Detail may not add to totals due to rounding. State and district data for 1985 are not directly comparable with years prior to 1981. For the most part, beginning with 1981, amounts are classified by state and district based on where taxpayers reside rather than, as for 1980 and prior, where taxpayers made payments. Negative amounts reflect adjustments made to prior reported data.

1. The receipts in the various states do not indicate the federal tax burden of each since, in many instances, taxes are collected in one state from residents of another state. For example, withholding taxes reported by employers located near state lines may include substantial amounts withheld from salaries of employees who reside in neighboring states. Also, the taxes of some corporations are paid from a principal office, although their operations may be located in another state or throughout several states.

2. Includes taxes on unrelated business income of exempt organizations.

3. Collections of individual income tax not withheld include old-age, survivors', disability and hospital insurance taxes on self-employment income (SECA). Similarly, the collections of individual income tax withheld are reported in combined amounts with old-age, survivors', disability and hospital insurance taxes (FICA) on salaries and wages. Estimated separate national totals for individual income tax and for employment taxes are shown in the text table. Gross internal revenue collections, on page 10 are used in obtaining national totals for individual income taxes and for employment taxes in table 3.

4. Self-employment tax and taxes imposed by the Federal Insurance Contributions Act are applicable with respect to Guam and American Samoa. Amounts of such taxes collected in Guam and American Samoa are combined with similar taxes reported for "Foreign Operations District - Other."

5. Includes fiduciary income tax collections of \$4.1 billion.

6. IRS affected a district office realignment beginning Oct. 1, 1984. Little Rock and New Orleans Districts were moved from Southwest to Southeast Region. Phoenix and Salt Lake City Districts were moved from Western to Southwest Region. Helena District was moved from Western to Midwest Region.
7. Reno District office was relocated to Las Vegas, effective March 3, 1985.
8. Tax payments made to banks, under the federal tax deposit (FTD) system, are included in the internal revenue collections for the period in which the FTD was purchased. However, such payments are not classified by internal revenue districts (nor by tax subclasses to which excise tax payments relate) until the IRS applies them to taxpayers' liabilities.
9. Represents credits allowable on income tax returns for certain gasoline and special motor fuels tax payments and for excess payments under the Federal Insurance Contribution Act.
10. Designations by taxpayers of a portion of their taxes to the presidential election campaign fund are not collections, as such, because they do not affect taxpayer liability. Transfers of amounts to this fund are made on a national basis only and therefore have no effect on district and regional collection data.
11. Amounts offset against outstanding tax liabilities other than those for Forms 1040 and 1040A on which the credits were claimed.
12. Includes amounts contained in the national totals, but not classified by state or district as of the end of the fiscal year. Also includes amount transferred to a special account for the Northern Mariana Islands.
13. The Tax Reform Act of 1984 requires certain alcohol and tobacco excise tax filers to make tax payments by electronic fund transfer (EFT). These EFT payments are not reported by historic district office; therefore, data may not be comparable to district data published in prior year.
14. Amounts of internal revenue taxes collected on Puerto Rican products transported to the United States or consumed on the island (less refunds, drawbacks, and expenses) are returned to the Treasury of Puerto Rico under provisions of sections 7652(a)(3) and 5314(a)(4) of the Internal Revenue Code of 1954. The gross amounts are included in overall collection results (tables 1 through 3).
15. Includes manufacturers' recreational excise taxes on pistols and revolvers, fishing rods, bows and arrows, firearms, shells and cartridges, and electric trolling motors and fish finding sonar devices.
16. Contains, among other items, amounts paid into depositories, but not yet classified into excise detail from Forms 720, Quarterly Federal Excise Tax Returns, filed. Generally, Forms 720 are filed and type of excise tax identified and reported in the quarter following the quarter of payment into a depository. Negative figures result from the classification of amounts previously reported as unclassified.
17. For tax years beginning after 1978, the Revenue Act of 1978 (Public Law 95-600) replaced the old corporate system of normal tax, surtax and surtax exemption with a new rate structure graduated from 17 to 46 percent of taxable income. The Economic Recovery Tax Act of 1981 (Public Law 97-34) reduced the lowest rate to 15 percent for tax years beginning in 1983.
18. Individual income tax rates range from 11 to 50 percent of taxable income, beginning with tax year 1983. Included are SECA taxes with an effective tax rate of 11.3 percent (14 less 2.7 percent credit) imposed on self-employment income through \$37,800 for tax year 1984. In tax year 1985, the rate increased to an effective rate of 11.8 percent (14.1 less 2.3 percent credit) imposed on income through \$39,600.
19. Income tax withholding rates ranged from 15 to 39 percent. In tax year 1984, the combined FICA rate of 14 percent (with an 0.3 percent credit for employees) was imposed on a wage base through \$37,800. The wage base increased to \$39,600 and the rate increased to 7.05 percent for both employers and employees in tax year 1985.
20. Railroad retirement taxes are divided into two tiers for both employers and employees. The tier I tax rate was increased from 7.0 percent each (subject to a one-time credit of 0.3 percent) on the first \$3,150 of monthly compensation in 1984 to 7.05 percent on the first \$39,600 of compensation paid in 1985 (computed on an annual basis beginning with 1985). Tier II taxes were increased from 12.75 to 13.75 percent for employers and from 2.75 to 3.5 percent for employees. The rates applied to the first \$2,350 of monthly compensation for 1984 and to the first \$29,700 of compensation paid in 1985 (computed on an annual basis beginning with 1985).
21. Employers of one or more persons in each of 20 calendar weeks or who paid wages of \$1,500 or more in any calendar quarter were taxed 3.5 percent on taxable wages up to \$7,000 for 1984. This tax was reduced by credits for unemployment contributions paid to states. The rate increased to 6.2 percent, before credits, in 1985.
22. The Economic Recovery Tax Act of 1981 raised the estate and gift tax unified credit from \$7,000 to \$192,800 to be phased in over a five year period (\$96,300 credit for 1984 and \$121,800 credit for 1985). Also, the act raised the annual gift tax exclusion from \$3,000 to \$10,000, effective Jan. 1, 1982, and provided for annual rather than quarterly returns and payments. The first annual return was due April 15, 1983.
23. Rectification taxes repealed Jan. 1, 1980 (Public Law 96-39).
24. Highway-type tires taxed as follows: not more than 40 pounds, no tax; more than 40, but not more than 70 pounds, 15 cents per pound over 40 pounds; over 70, but not more than 90 pounds, \$4.50 plus 30 cents per pound over 70 pounds; and tires over 90 pounds, \$10.50 plus 50 cents per pound over 90 pounds. Taxes on tread rubber and inner tubes repealed effective Jan. 1, 1984 (Public law 97-424).
25. Dealers holding taxable tires were assessed a one-time floor stock tax effective Jan. 1, 1984 (Public Law 97-424).
26. Diesel fuel tax increased from 9 to 15 cents per gallon (in some instances 9 cents per gallon), effective Aug. 1, 1984 (Public Law 98-369).
27. Vehicles weighing over 55,000 pounds, taxed \$100 plus \$22 each 1,000 pounds over 55,000; over 75,000 pounds, \$550. Prior to July 1, 1984, vehicles weighing over 26,000 pounds were taxed \$3 per thousand pounds.
28. Transfers of machine guns, short-barreled firearms, silencers, etc., \$200 each; certain guns with combination shotgun and rifle barrels, and other special types of firearms, \$5 each. Occupational taxes are levied on manufacturers, importers or dealers in firearms at the rates of \$10, \$25, \$200 and \$500 per year.
29. Windfall profit tax amounts shown in these tables are incomplete because they reflect only amounts from returns processed by the end of the reporting period. For comprehensive detail on windfall profit taxes, refer to the "SOI Bulletin" published quarterly by the IRS (Publication 1136).
30. Tax increased from \$450 to \$2,150 for 1984-model-year automobiles; from \$500 to \$2,650 for 1985-model-year automobiles, based on various fuel economy levels (Public Law 95-502).
31. Includes both amounts collected or adjusted for taxes that have been repealed or have expired, and taxes not classified separately in Tables 1 and 2.

**Table 4.—Amount of internal revenue refunds including interest**  
(in thousands of dollars)

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total	Corporation income	Individual income	Employment taxes	Estate	Gift	Excise
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	86,322,495	16,724,717	66,908,187	1,606,177	182,772	6,506	892,129 <sup>1</sup>
North-Eastern Region	12,309,199	3,290,896	7,854,820	179,014	32,291	21,457	
Albany ... (See (c) below)	29,337	528,612	4,272	937	—	249	
Augusta ... (Maine)	282,455	2,200	2,100	3,077	—	(82)	
Boston ... (Massachusetts)	2,026,587	367,785	1,670,243	20,495	3,071	1	1,968
Brooklyn ... (See (c) below)	2,171,220	114,494	2,011,305	34,140	4,110	26	7,136
Buffalo ... (See (c) below)	1,312,126	157,438	1,141,658	10,228	1,309	11	1,484
Burnett ... (Wisconsin)	1,077,477	103,700	1,037,477	4,302	—	2	1,031
Hartford ... (Connecticut)	1,422,065	283,149	1,106,067	12,966	4,041	485	5,020
Manhattan ... (See (c) below)	3,740,154	2,215,483	1,422,484	80,097	16,513	139	5,459
Portland ... (New Hampshire)	324,156	2,026,236	2,026	4,371	923	3	126
Providence ... (Rhode Island)	299,269	2,026,236	2,026	4,371	923	3	126
Mid-Atlantic Region	11,834,096	2,063,309	9,516,755	176,787	22,262	540	54,443
Baltimore ... (Maryland & D.C.)	2,171,711	356,071	1,788,952	36,443	2,592	(56)	7,813
Foreign Operations	454,414	79,161	369,161	9,241	2,225	93	2,951
Puerto Rico	61,770	1,191	51,670	5,116	—	43	2,713
Other	401,173	317,845	4,129	2,182	93	200	
Newark ... (New Jersey)	3,333,785	803,282	3,267,847	61,466	5,605	71	25,592
Philadelphia ... (See (c) below)	2,320,400	307,300	307,300	3,625	784	124	1,214
Pittsburgh ... (See (c) below)	1,401,008	314,545	1,067,098	15,845	1,810	2	1,709
Richmond ... (Virginia)	1,764,268	195,472	1,572,950	10,185	1,646	302	3,713
Washington ... (Delaware)	308,851	130,833	167,668	4,869	5,179	52	249
Southeast Region	12,081,410	2,106,521	10,251,401	125,511	35,251	2,063	54,540
Atlanta ... (Georgia)	1,787,449	324,258	520,928	19,789	2,287	14	10,057
Birmingham ... (Alabama)	975,870	45,920	867,335	8,762	2,294	1	1,532
Columbus ... (Ohio)	773,250	889,549	7,115	1,101	6	504	
Greensboro ... (North Carolina)	1,551,128	230,535	3,700	1,100	24	441	
Jackson ... (Mississippi)	525,295	47,440	471,128	5,582	740	10	416
Jacksonville ... (Florida)	3,765,168	829,367	2,858,907	47,038	15,502	1,188	13,166
Little Rock ... (Arkansas)	592,163	120,200	120,200	2,046	686	1	1,025
Nashville ... (Tennessee)	1,283,142	215,507	1,143,734	6,517	3,307	705	1,000
New Orleans ... (Louisiana)	1,574,414	367,780	1,171,871	20,957	3,112	11	10,682
Central Region	10,165,720	1,547,835	8,498,146	6,498	16,333	2,305	34,600
Chicago ... (Illinois)	2,030,400	100,200	100,200	1,000	84	4,981	
Cleveland ... (See (c) below)	2,057,956	268,723	1,749,333	23,571	5,001	65	11,722
Detroit ... (Michigan)	3,406,859	603,607	2,766,991	25,628	5,321	183	7,162
Indianapolis ... (Indiana)	1,669,064	194,470	1,462,374	3,105	2,248	1,982	4,876
Kansas City ... (Missouri)	940,463	120,200	120,200	2,046	686	1	1,025
Parkersburg ... (West Virginia)	461,068	63,798	403,793	2,535	625	—	327
Midwest Region	10,086,770	2,338,527	8,512,140	51,231	21,327	1,108	42,439
Aberdeen ... (Dakota)	1,499,771	129,158	129,158	232	149	2,351	
Chicago ... (See (c) below)	3,773,023	90,240	89,240	1,000	527	10,971	
Des Moines ... (Iowa)	766,045	129,071	632,738	(447)	1,655	(89)	3,118
Fargo ... (North Dakota)	127,970	21,587	150,348	714	1	45	
Helena ... (Montana)	214,105	180,325	1,981	835	8	710	
Milwaukee ... (Wisconsin)	1,457,207	220,243	1,210,300	2,046	2,115	251	1,771
Omaha ... (Nebraska)	474,822	181,570	368,909	1,784	1,569	76	914
St. Louis ... (Missouri)	1,529,175	288,444	1,215,918	5,230	4,632	363	14,885
St. Paul ... (Minnesota)	515,070	130,200	130,200	22,018	221	1,643	1,652
Springfield ... (See (c) below)	400,790	124,265	741,542	2,322	2,302	554	2,171
Southwest Region	12,549,917	2,775,081	9,233,319	182,131	21,947	405	336,933
Albuquerque ... (New Mexico)	404,381	37,907	350,070	6,368	657	9,178	
El Paso ... (Texas)	1,809,490	310,000	34,857	4,659	68	9,396	
Chayenne ... (Wyoming)	186,346	165,191	157,618	514	9	370	
Dallas ... (See (f) below)	2,800,493	651,162	2,067,282	57,899	5,795	117	16,228
Denver ... (Colorado)	2,116,675	182,148	1,400,134	10,333	1,828	68	2,164
Houston ... (See (c) below)	2,030,200	140,000	140,000	2,027	73	283,700	
Oklahoma City ... (Oklahoma)	1,352,944	395,148	905,461	19,773	2,093	120	30,350
Phoenix ... (Arizona)	494,241	78,102	857,458	10,072	2,298	21	288
Salt Lake City ... (Utah)	40,420	32,420	301,393	3,036	143	1	1,554
Wichita ... (Kansas)	802,519	152,200	123,081	1,371	16	17,034	
Western Region	14,623,872	2,543,178	11,750,154	172,565	38,361	1,294	116,423
Anchorage ... (Alaska)	312,968	30,221	278,412	4,072	71	193	
Boise ... (Idaho)	239,391	35,597	201,000	1,651	345	20	231
Honolulu ... (Hawaii)	134,444	144,191	204,633	2,277	1,225	553	313
Laguna Niguel ... (See (c) below)	2,702,645	330,820	2,427,232	26,799	8,077	51	1,647
Las Vegas ... (Nevada)	377,993	45,000	289,351	2,665	519	62	317
Portland ... (Oregon)	1,427,000	92,000	80,000	41,179	1,066	345	51,000
Sacramento ... (See (c) below)	857,360	128,259	710,871	5,875	1,637	120	586
San Francisco ... (See (c) below)	1,386,682	94,773	1,271,052	16,876	3,275	52	854
Seattle ... (Washington)	1,477,826	189,585	1,267,757	18,663	2,900	440	1,360
Other, miscellaneous refunds	94,411	2,300	112,850	649,800	—	—	229,461
Gas, oil, lubricating oil and excess FICA credits	87,540	—	—	649,800	—	—	227,740
U.S. Customs Service	172	—	—	—	—	—	172
Ed. and income credit offsets	34,843	—	34,843	—	—	—	—
Round reversals unclassified <sup>4</sup>	60,307	2,300	78,007	—	—	—	—
Totals for states not shown above							
(a) California ...	11,043,700	2,037,800	8,717,824	139,283	32,564	676	115,451
(b) Illinois ...	6,980,142	1,198,756	3,447,838	18,756	267	16,242	
(c) New York ...	7,768,907	2,516,752	5,104,039	18,735	184	14,328	
(d) Ohio ...	3,590,349	470,874	3,068,152	29,780	7,153	150	16,259
(e) Pennsylvania ...	3,700,807	3,000,000	5,045,802	5,015	78	14,125	
(f) Texas ...	7,220,985	1,888,805	4,908,823	120,830	12,142	253	201,412

<sup>1</sup> Includes withheld income tax, FICA, railroad retirement and FUTA refunds and credits.

<sup>2</sup> Includes earned income credits refunded, amounting to \$1.1 billion, and refunds amounting to \$167 million paid on partnership and fiduciary income tax returns.

<sup>3</sup> Includes credits for gasoline and lubricating oil tax payments.

<sup>4</sup> Includes credits for excess payments under the federal old age and survivors' federal disability and federal hospital funds, amounting to \$650 million.

<sup>5</sup> The source of this information is the U.S. Customs Service. Customs does not provide the count of the number of refunds issued for this item.

<sup>6</sup> Includes refunds issued in September 1985 minus refund reversals received in September 1985 that were not classified by district before Sept. 30, 1985 (the end of the fiscal year). For accounting and comparative purposes, the data included in this table must agree with the actual transaction affecting the refund and interest appropriation accounts for the fiscal year.

<sup>7</sup> Amounts may not add due to rounding.

<sup>8</sup> Less than \$500.

**Table 5.—Number of internal revenue refunds issued**

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total	Corporation income	Individual income	Employment taxes	Estate	Gift	Excise
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	80,134,030	7,167,741	77,103,476 <sup>1</sup>	2,197,836	11,492	805	103,683
North-Eastern Region	11,752,630	84,585	84,324	11,350,000	1,044,111	63	11,059
Albany ... (See (c) below)	6,737,616	4,224	4,224	1,044,111	63	—	709
Augusta ... (Maine)	444,182	3,202	429,367	10,890	35	2	690
Boston ... (Massachusetts)	2,257,341	20,122	2,446,671	55,137	325	4	1,652
Buffalo ... (See (c) below)	1,773,542	12,203	2,177,759	54,924	234	11	2,652
Baltimore ... (Maryland & D.C.)	1,322,750	13,202	1,293,438	11,620	33	4	403
Mid-Atlantic Region	353,783	3,280	338,438	11,620	33	4	403
Baltimore ... (Maryland & D.C.)	1,353,713	13,202	12,427	2,143	106	12,102	
Foreign Operations	233,737	1,199	218,101	13,204	84	3	1,711
Puerto Rico	51,449	63	39,950	11,368	5	—	1,645
Other	182,100	10,000	182,100	10,000	100	100	
Newark ... (New Jersey)	3,048,422	24,170	21,070	9,036	390	3	6,031
Philadelphia ... (See (c) below)	2,477,273	14,008	2,399,755	61,116	222	14	3,178
Richmond ... (Virginia)	1,435,386	7,271	1,398,616	29,070	139	1	2,158
Wilmington ... (Delaware)	1,524,247	12,269	1,886,220	40,176	144	11	3,226
Mid-West Region	12,247,477	22,100	12,000	2,100	29	53	203
Baltimore ... (Maryland & D.C.)	12,247,477	22,100	12,000	2,100	29	53	203
Chicago ... (Illinois)	12,247,459	22,100	12,000	2,100	29	53	203
Cincinnati ... (Ohio)	1,260,753	77,423	9,941,293	228,916	1,125	111	13,885
Cleveland ... (See (c) below)	1,260,753	77,423	9,941,293	228,916	1,125	111	13,885
Detroit ... (Michigan)	1,260,753	77,423	9,941,293	228,916	1,125	111	13,885
Duluth ... (Minnesota)	1,074,680	3,000	1,074,680	3,000	100	100	
Greensboro ... (North Carolina)	1,074,680	3,000	1,074,680	3,000	100	100	
Jacksonville ... (Florida)	1,074,680	3,000	1,074,680	3,000	100	100	
Jacksonville ... (Mississippi)	1,074,680	3,000	1,074,680	3,000	100	100	
Little Rock ... (Arkansas)	1,074,680	3,000	1,074,680	3,000	100	100	
Memphis ... (Tennessee)	1,074,680	3,000	1,074,680	3,000	100	100	
Mobile ... (Alabama)	1,074,680	3,000	1,074,680	3,000	100	100	</

**Table 6.—Number of returns filed**

Internal revenue regions and districts, states and other areas (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)									
Total tax returns	Individual income tax	Estimated tax	Fiduciary	Partnership	Corporation income tax	Estate tax	Gift tax	Employment taxes	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>United States, total . . . . .</b>									
178,255,284	94,425,795	34,224,803	2,053,190	1,173,377	3,302,877	76,729	94,610	26,248,481	
North-East Region . . . . .	24,200,433	13,300,000	4,000,000	1,050,000	500,000	11,988	15,200	2,950,000	
Albany . . . . .	156,923	114,664	502,713	12,253	1,026	26,691	557	815	217,600
Augusta . . . . .	862,662	486,129	159,741	11,107	4,931	14,505	272	476	138,832
Boston . . . . .	4,803,768	2,720,682	976,661	96,358	26,920	91,364	2,213	3,054	664,715
Brooklyn . . . . .	5,000,000	2,000,000	1,000,000	34,000	3,000	10,000	2,244	2,000	1,600,000
Buffalo . . . . .	3,150,753	1,876,638	607,351	39,158	22,307	45,161	1,068	2,183	415,322
Burlington . . . . .	436,089	225,212	85,220	5,603	3,527	9,543	136	195	84,266
Hartford . . . . .	2,811,733	1,539,534	598,887	47,456	24,903	53,021	1,330	2,098	396,549
Manhattan . . . . .	3,083,200	1,780,233	740,001	109,999	47,200	14,520	3,002	3,384	1,773
Pawtucket . . . . .	819,555	494,457	158,949	8,778	5,205	14,050	261	449	126,571
Providence . . . . .	754,488	429,417	141,506	11,732	4,745	17,733	295	364	118,063
Rhode Island . . . . .	24,734,284	14,041,829	4,971,883	298,395	194,548	429,272	9,025	10,352	3,552,904
Baltimore . . . . .	3,935,668	2,293,848	712,043	46,800	34,800	67,561	1,523	1,800	504,000
Foreign Operations . . . . .	45,000	10,000	6,000	1,000	1,000	1,000	100	100	180,128
Puerto Rico . . . . .	304,248	80,520	53,003	122	582	14	16	16	166,590
Other . . . . .	611,397	354,224	122,537	505	865	9,595	294	121	13,538
Newark . . . . .	6,546,914	3,674,019	1,325,847	55,994	56,845	159,930	2,752	2,745	90,001
Philadelphia . . . . .	3,061,361	1,734,218	530,000	101,396	42,000	1,200	2,000	2,000	745,844
Pittsburgh . . . . .	3,101,103	1,786,587	669,673	41,526	23,965	33,360	780	1,126	413,996
Richmond . . . . .	4,180,623	2,423,205	772,096	38,519	33,498	68,010	1,565	2,103	630,394
Washington . . . . .	486,641	271,459	90,253	10,585	3,424	11,864	192	316	74,067
South-Central Region . . . . .	3,100,000	1,700,000	500,000	20,000	10,000	120	178	1,000	4,900,000
Atlanta . . . . .	3,676,130	2,362,058	504,475	27,457	28,767	70,606	1,167	2,067	561,088
Birmingham . . . . .	2,361,101	1,465,101	321,916	20,514	10,905	34,220	640	1,147	391,511
Columbus . . . . .	2,061,361	1,274,318	318,398	13,439	34,717	785	1,160	340,055	
Greensboro . . . . .	4,462,018	2,556,371	198,125	53,299	34,208	1,756	2,200	2,200	
Jacksonville . . . . .	3,476,000	2,300,000	500,000	20,000	10,000	71,004	1,244	2,000	3,694
Jacksonville . . . . .	982,392	205,677	8,300	1,171	22,176	550	746	258,431	
Jacksonville . . . . .	4,562,867	4,893,214	2,733,618	100,560	66,310	239,688	5,044	1,420,249	
Little Rock . . . . .	1,516,216	842,047	280,476	11,588	13,030	25,226	486	682	250,090
Nashville . . . . .	3,146,442	1,872,311	523,144	29,857	42,000	1,108	1,390	4,000	174,455
Memphis . . . . .	3,146,442	1,872,311	523,144	29,857	42,000	1,108	1,390	4,000	174,455
Mobile . . . . .	3,146,442	1,872,311	523,144	29,857	42,000	1,108	1,390	4,000	174,455
Aberdeen . . . . .	21,320,619	12,367,520	4,106,027	246,626	171,283	350,627	7,533	9,654	3,009,596
Cincinnati . . . . .	3,228,241	1,884,127	620,485	42,718	27,657	47,269	1,297	1,737	442,299
Cleveland . . . . .	3,462,018	2,556,371	198,125	53,299	34,208	72,824	1,756	2,200	61,200
Detroit . . . . .	3,061,361	1,734,218	530,000	101,396	42,000	1,200	2,000	2,000	
Indianapolis . . . . .	3,881,859	2,327,568	606,781	51,357	44,122	1,743	2,056	2,056	
Louisville . . . . .	2,346,911	1,341,800	445,992	24,566	20,703	36,657	516	1,165	365,520
Parkersburg . . . . .	1,158,228	664,480	228,801	11,158	9,760	17,875	326	386	506,541
West Virginia . . . . .	24,200,000	13,300,000	500,000	20,000	10,000	16,999	3,684,123		
Aberdeen . . . . .	540,169	282,733	111,713	5,927	6,027	8,445	311	516	96,463
Chicago . . . . .	6,325,529	3,606,705	1,263,854	109,133	56,635	23,363	2,859	3,094	413,411
Des Moines . . . . .	2,263,340	1,165,221	550,510	37,524	21,649	1,344	357,255		
Fargo . . . . .	4,462,018	2,556,371	198,125	53,299	34,208	72,824	1,756	2,200	61,200
Hartford . . . . .	3,061,361	1,734,218	530,000	101,396	42,000	1,200	2,000	2,000	
Milwaukee . . . . .	684,162	328,525	128,484	6,019	9,127	13,716	375	676	128,437
Omaha . . . . .	3,631,673	1,997,537	752,140	58,560	30,119	60,143	1,267	543,917	
St. Paul . . . . .	2,289,941	1,372,792	627,107	16,745	14,344	26,214	1,043	1,265	218,543
Sioux City . . . . .	2,289,941	1,372,792	627,107	16,745	14,344	26,214	1,043	1,265	218,543
Springfield . . . . .	3,184,672	1,778,168	595,816	37,344	34,485	58,829	1,567	2,512	478,116
Southwest Region . . . . .	23,266,009	12,743,109	3,671,431	241,452	321,452	445,693	10,570	13,383	3,678,510
Albuquerque . . . . .	3,581,568	2,037,988	565,293	31,701	42,218	54,356	1,528	2,305	562,403
Cheyenne . . . . .	400,240	206,873	67,844	3,584	6,078	8,970	178	470	73,679
Dallas . . . . .	5,145,377	2,772,287	667,255	45,762	40,949	2,358	2,759	828,685	
Denver . . . . .	3,061,361	1,734,218	530,000	101,396	42,000	1,200	1,242	1,242	
Houston . . . . .	5,284,408	3,057,059	398,598	28,327	41,324	63,319	1,124	1,421	443,098
Oklahoma City . . . . .	2,367,792	1,257,377	442,819	21,788	30,604	46,642	1,317	1,341	317,407
Phoenix . . . . .	2,373,857	1,272,186	471,541	27,047	26,538	45,735	1,024	311	321,445
Salt Lake City . . . . .	2,212,193	1,257,377	442,819	21,788	30,604	46,642	1,317	1,341	317,407
Wichita . . . . .	1,259,600	1,007,453	436,203	23,693	18,224	33,665	1,272	1,336	317,088
Western Region . . . . .	28,707,169	15,734,937	5,685,781	282,572	281,813	489,856	13,393	12,688	4,264,366
Totals for states not shown above									
(a) California . . . . .	20,821,864	11,277,701	4,066,492	206,125	278,665	334,750	10,137	7,701	2,988,146
(b) Colorado . . . . .	8,530,000	4,000,000	1,200,000	100,000	46,000	4,000	4,000	4,000	1,631,000
(c) New York . . . . .	7,610,099	4,760,632	2,770,454	189,929	115,689	348,240	6,751	8,590	2,152,509
(d) Ohio . . . . .	7,688,259	4,442,498	1,516,590	96,017	61,895	120,093	3,053	3,976	1,054,660
(e) Pennsylvania . . . . .	8,668,793	4,944,539	1,696,104	142,922	66,937	111,730	2,685	3,186	1,159,840
(f) Texas . . . . .	11,621,373	6,446,144	1,834,145	114,810	165,528	212,824	5,010	6,485	1,844,126

Comments continued:

(1) Includes Forms 1040, 1040A, 1040EZ, 1040NR, 1040SS-PR and 1040C.

(2) Shows the number of 1040ES documents filed. Commissioner's Annual Reports prior to 1981 showed the number of filers.

(4) Form 1041.

(5) Form 1040.

(6) Includes Forms 1120, 1120L, 1120M, 1120S, 1120P, 1120F and 1120H.

(7) Includes Forms 705 and 706NA.

(8) Form 709.

(9) Includes Forms 940, 940PR, 941, 941PR &amp; SS, 941E, 942, 942PR, 943, 943PR &amp; SS and CT-1.

**Table 6.—Continued**

Internal revenue regions and districts, states and other areas (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)					
Exempt organizations	Employee plans	ATF returns	Excise taxes	Supplemental documents	Non-master file returns
(10)	(11)	(12)	(13)	(14)	(15)
<b>United States, total . . . . .</b>					
431,156	644,666	397,373	796,200	8,197,705	33,313
North-Atlantic Region . . . . .					
Albany . . . . .	67,157	92,431	48,513	74,950	3,175
Augusta . . . . .	4,204	3,988	4,822	6,608	125
Boston . . . . .	2,203	1,814	3,165	8,003	56
Brooklyn . . . . .	13,909	12,966	7,374	10,666	100
Buffalo . . . . .	6,012	15,559	6,730	9,640	209,431
Burlington . . . . .	8,788	9,290	12,882	100,953	277
Hartford . . . . .	1,088	1,463	2,458	17,522	22
Manhattan . . . . .	17,029	20,935	23,368	215,368	1,008
Portsmouth . . . . .	2,526	2,122	1,687	34,820	65
Rhode Island . . . . .	1,947	2,378	1,653	22,204	228
Mid-Atlantic Region . . . . .					
Baltimore . . . . .	5,915	15,035	4,275	10,716	20,032
Foreign Operations . . . . .	342	645	344	712	17,442
Puerto Rico . . . . .	91	431	332	86	3
Other . . . . .	251	314	256	626	3
Newark . . . . .	11,641	23,805	10,015	18,048	17,439
Philadelphia . . . . .	14,375	22,053			

**Table 7.—Returns filed, examination coverage and results (1985)**

	Returns filed CY 1984		Returns examined				
	Revenue agents	Tax auditors	Service centers	Total	Percent coverage		
Individual, total	96,496,900	332,574	810,943	122,075	1,265,582	1.31	
1040A, TPI <sup>1</sup> under \$10,000	20,806,000	8,029	50,175	15,610	73,814	0.35	
Non 1040A, TPI under \$10,000	9,980,000	7,182	28,455	7,894	43,531	0.44	
TPI \$10,000 under \$25,000, simple	20,622,000	15,573	89,395	17,769	132,737	0.64	
TPI \$10,000 under \$25,000, complex	10,025,000	35,074	105,768	22,866	167,808	1.67	
TPI \$25,000 under \$50,000	22,409,900	66,118	345,337	39,807	451,862	2.02	
TPI \$50,000 and over	6,874,000	114,803	116,221	11,733	242,757	3.53	
Schedule C-TGR <sup>2</sup> under \$25,000	1,873,000	11,011	15,032	1,054	27,097	1.45	
Schedule C-TGR \$25,000 under \$100,000	1,909,000	23,467	22,883	2,277	48,627	2.55	
Schedule C-TGR \$100,000 and over	1,004,000	37,245	15,265	1,669	54,179	5.40	
Schedule F-TGR under \$25,000	286,000	1,882	2,249	235	4,366	1.53	
Schedule F-TGR \$25,000 under \$100,000	487,000	4,370	3,954	542	8,296	1.76	
Schedule F-TGR \$100,000 and over	241,000	7,220	2,779	519	10,518	4.36	
Fiduciary	2,013,000	7,479	387		7,846	0.39	
Partnerships	1,541,500	21,555	385		21,940	1.42	
Corporation, total	2,465,800 <sup>3</sup>	58,947			58,947	2.39	
Assets not reported	181,300	2,820			2,820	1.56	
Under \$100,000 <sup>4</sup>	1,156,100	10,720			10,720	0.93	
\$100,000 under \$1 mil	881,600	15,313			15,313	1.74	
\$1 mil under \$10 mil	192,100	13,241			13,241	6.89	
\$10 mil under \$100 mil	34,800	10,297			10,297	29.76	
\$100 mil and over	7,500	6,556			6,556	96.26	
Small business corporations	653,600	6,317			6,317	0.97	
Form 1120 DISC	12,500	1,286			1,286	10.29	
Estate, total	81,300	17,344			17,344	21.33	
Gross estate under \$1 mil	73,000	11,758			11,758	15.91	
Gross estate \$1 mil under \$5 mil	6,900	5,043			5,043	73.09	
Gross estate \$5 mil and over	500	543			543	108.60	
Gift	89,000	1,880			1,880	2.11	
Income, estate and gift, total	103,353,600	447,382	811,695	122,075	1,381,152	1.34	
Excise	546,800	45,056	182		45,218	8.27	
Employment	26,103,900	24,823	2,356		27,179	0.10	
Windfall profit	11,200	1,913			3,166	5.079	45.35
Miscellaneous			119			119	
Service center corrections			558,876			558,876	

Note: Totals may not add due to rounding.

<sup>1</sup>Total positive income.<sup>2</sup>Total gross receipts.<sup>3</sup>Includes 12,500 Forms 1120F not allocated to corporation classes.<sup>4</sup>Balance sheet assets.**Table 7.—Continued**

	Recommended additional tax and penalties (In millions of dollars)					Average tax and penalty per return		No-change percent <sup>5</sup>	
	Revenue agents	Tax auditors	Service centers	Total	Revenue agents	Tax auditors	Service centers	Revenue agents	Tax auditors
3,610	1,248	61	4,918		10,854	1,539	496	13	17
71	47	9	127		8,850	940	567	11	15
40	22	3	65		5,812	765	328	14	22
49	81	7	136		3,119	815	376	17	16
60	51	8	170		2,291	742	354	19	15
265	331	19	615		3,977	959	465	15	16
2,045	511	11	2,586		17,809	4,393	934	11	21
45	20	1	66		4,083	1,346	488	13	14
187	53	2	242		7,953	2,323	809	12	18
678	91	2	771		16,205	5,946	1,055	12	18
12	1		13		6,343	613	187	17	22
12	3		16		2,256	222	222	12	22
125	6		132		17,381	2,154	604	12	25
45	1		46		6,003	2,971		22	25
								19	23
									Partnerships
10,561			10,561	179,159				16	
162			162	57,520				16	
64			64	5,932				24	
163			163	10,659				20	
340			340	25,704				15	
695			695	67,530				10	
9,136			9,136	1,393,556				5	
123			123	19,509				33	
								22	
									Form 1120 DISC
737			737	42,506				10	
163			163	13,888				10	
305			305	60,548				10	
269			269	494,636				7	
143			143	75,889				17	
15,219	1,249	61	16,528	34,017	1,539	496	14	17	Income, estate and gift, total
128			128	2,845	156		13	1	Excise
169	1		171	6,827	496		11	10	Employment
242		7	249	126,736		2,204	23	7	Windfall profit
8		8	66,729				7		Miscellaneous
628			628				923		Service center corrections

<sup>5</sup>Service center no-change rate by class is not available. Service center examinations resulted in a 24 percent no-change.

**Table 8.— Returns filed, examination coverage and results (1984)**

	Returns examined					
	Returns filed CY 1983	Revenue agents	Tax auditors	Service centers	Total	Percent coverage
Individual, total	95,541,300	276,182	859,251	80,394	1,215,927	1.27
1040A, TPI <sup>1</sup> under \$10,000	21,899,000	6,929	51,061	5,229	63,219	0.29
Non 1040A, TPI under \$10,000	9,457,600	8,289	31,333	4,240	49,862	0.46
TPI \$10,000 under \$25,000, simple	20,315,700	9,675	107,024	10,373	127,573	0.63
TPI \$10,000 under \$25,000, complex	10,426,000	23,469	115,423	16,868	155,800	1.46
TPI \$25,000 under \$50,000	22,243,100	50,549	380,049	26,330	456,928	2.05
TPI \$50,000 and over	5,531,300	105,816	105,703	9,900	221,419	4.00
Schedule C-TGR <sup>2</sup> under \$25,000	1,839,400	8,527	16,436	1,265	26,228	1.43
Schedule C-TGR \$25,000 under \$100,000	1,842,500	18,905	25,602	2,600	47,107	2.56
Schedule C-TGR \$100,000 and over	946,100	31,877	16,355	1,880	50,112	5.30
Schedule F-TGR under \$25,000	311,100	2,049	2,858	356	5,263	1.69
Schedule F-TGR \$25,000 under \$100,000	489,700	3,937	4,422	709	9,068	1.85
Schedule F-TGR \$100,000 and over	235,800	5,930	3,075	644	9,649	4.09
Fiduciary	2,019,500	9,462	236		9,698	0.48
Partnerships	1,593,500	24,940	146		25,086	1.57
Corporation, total	2,475,330 <sup>3</sup>	65,803			65,803	2.66
Assets not reported	169,200	2,672			2,872	1.70
Under \$100,000 <sup>4</sup>	1,272,400	14,309			14,309	1.12
\$100,000 under \$1 mil	821,400	21,252			21,252	2.59
\$1 mil under \$10 mil	161,100	14,979			14,979	0.30
\$10 mil under \$100 mil	30,700	7,758			7,758	25.27
\$100 mil and over	6,530	4,633			4,633	70.95
Small business corporations	616,700	6,295			6,295	1.02
Form 1120 DISC	12,400	1,058			1,058	8.53
Estate, total	106,400	18,238			18,238	17.14
Gross estate under \$1 mil	96,200	12,974			12,974	13.49
Gross estate \$1 mil under \$5 mil	8,500	4,738			4,738	48.67
Gross estate \$5 mil and over	700	526			526	75.14
Gift	93,300	2,080			2,080	2.23
Income, estate and gift, total	102,458,430	404,058	859,733	80,394	1,344,185	1.31
Excise	1,063,300	44,154	140		44,294	4.17
Employment	25,749,000	17,784	2,499		20,263	0.08
Windfall profit	13,700	2,414	22	7,355	9,791	71.47
Miscellaneous			254		254	
Service center corrections		680,732		680,732		

Note: Totals may not add due to rounding.

<sup>1</sup>Total positive income.<sup>2</sup>Total gross receipts.<sup>3</sup>Includes 14,200 Forms 1120F not allocated to corporation classes.<sup>4</sup>Balance sheet assets.**Table 8.—Continued**

	Recommended additional tax and penalties (in millions of dollars)			Average tax and penalty per return		No-change percent <sup>5</sup>			
	Revenue agents	Tax auditors	Service centers	Total	Revenue agents	Tax auditors	Service centers	Revenue agents	Tax auditors
3,169	1,129	56	4,384	11,584	1,314	692	10	18	Individual, total
83	44	4	131	12,041	860	674	9	15	1040A, TPI under \$10,000
37	20	1	58	4,463	626	343	13	26	Non 1040A, TPI under \$10,000
41	78	10	129	4,119	730	984	14	20	TPI \$10,000 under \$25,000, simple
90	83	11	193	3,639	804	845	14	25	TPI \$10,000 under \$25,000, complex
228	332	14	575	4,512	874	547	12	17	TPI \$25,000 under \$50,000
1,765	392	8	2,165	16,679	3,713	816	8	21	TPI \$50,000 and over
54	19	1	74	6,347	1,158	836	13	16	Schedule C-TGR under \$25,000
140	55	4	199	7,401	2,159	1,472	10	17	Schedule C-TGR \$25,000 under \$100,000
667	83	2	752	20,917	5,094	907	10	20	Schedule C-TGR \$100,000 and over
18	1		19	8,808	393	172	26	27	Schedule F-TGR under \$25,000
12	4		16	2,991	938	261	15	22	Schedule F-TGR \$25,000 under \$100,000
65	8		73	10,930	2,448	390	12	23	Schedule F-TGR \$100,000 and over
90	3		93	9,479	13,118		13	14	Fiduciary
							30	16	Partnerships
8,370		8,370	127,195				17		Corporation, total
98			98	34,200			18		Assets not reported
48			48	3,381			23		Under \$100,000
124			124	5,638			20		\$100,000 under \$1 mil
345			345	23,040			15		\$1 mil under \$10 mil
613			613	79,049			10		\$10 mil under \$100 mil
7,141			7,141	1,541,280			3		\$100 mil and over
75			75	11,846			31		Small business corporations
							33		Form 1120 DISC
804		804	44,060				9		Estate, total
283		283	21,798				10		Gross estate under \$1 mil
268		268	56,604				8		Gross estate \$1 mil under \$5 mil
253		253	480,168				7		Gross estate \$5 mil and over
52		52	24,884				16		Gift
12,569	1,133	56	13,777	31,156	1,317	692	13	18	Income, estate and gift, total
65			65	1,465	255		13	1	Excise
69	2		70	3,867	627		12	12	Employment
391		6	397	161,973	75	853	31	9	Windfall profit
2		2	2	8,370			3		Miscellaneous
		415	415				610		Service center corrections

<sup>5</sup>Service center no-change rate by class is not available. Service center examinations resulted in a 19 percent no-change.

**Table 9.—Additional tax and penalties recommended after examination by class of tax and by internal revenue regions and districts and other areas**  
(in thousands of dollars)

Internal revenue regions, districts and service centers	Total	Individual	Fiduciary	Corporation	Sub-chapter S corporation	Estate	Gift	Excise	Employment	Exempt organizations	Windfall profit	Miscellaneous
<b>Total</b>	<b>17,157,008</b>	<b>4,918,447</b>	<b>45,988</b>	<b>10,560,885</b>	<b>123,238</b>	<b>737,221</b>	<b>142,671</b>	<b>126,202</b>	<b>170,644</b>	<b>72,334</b>	<b>249,425</b>	<b>7,945</b>
North Atlantic.....	2,150,785	522,856	5,041	2,044,244	22,385	1,051	1,251	1,427	1,381	21	40	—
Mid-Atlantic.....	3,098	1,507,803	6,150	60,304	4,702	13,787	30,740	1,381	4	—	—	—
Southeast.....	1,761,650	779,899	5,562	782,729	13,072	115,706	22,473	20,398	6,530	5,168	6,114	7
Midwest.....	1,475,997	351,999	4,862	767,279	9,822	91,062	6,528	22,421	8,516	3,524	207	7
Midwest.....	2,020,411	640,010	6,652	2,064,862	25,020	115,002	8,737	38,145	8,516	5,416	142	—
Western.....	3,410,684	1,186,539	12,844	1,601,203	39,344	130,085	44,117	12,050	74,175	3,895	55	6,546
<b>North-Atlantic Region:</b>												
Augusta.....	55,655	2,061	364	58,727	247	3,703	53	153	744	—	—	—
Boston.....	4,693	9,025	18	3,064	—	1,125	53	459	372	—	—	—
Brooklyn.....	433,694	50,703	1,028	354,714	472	22,655	37	766	3,118	—	—	—
Buffalo.....	215,225	145,626	323	54,719	7,538	1,060	4,913	374	1,604	—	—	—
Burlington.....	108,517	42,105	969	50,534	166	3,051	1,080	1,176	242	—	17	—
Charlottesville.....	308,136	37	12,017	27	748	95	29	121	—	—	—	—
Connecticut.....	358,167	54,001	1,234	287,818	1,389	10,694	269	2,252	213	—	4	40
Manhattan.....	1,440,091	216,966	4,561	1,134,855	13,086	61,260	265	1,149	8,709	—	—	—
Providence.....	72,755	10,005	38	60,228	210	1,716	32	332	500	—	—	—
Rhode Island.....	3,622	13,000	130	16,567	252	1,752	32	335	14	—	—	—
Andover Service Center.....	2,809	2,809	—	—	—	—	—	—	—	—	—	—
Brookhaven Service Center.....	5,417	5,417	—	—	—	—	—	—	—	—	—	—
<b>Middle-Atlantic Region:</b>												
Baltimore.....	402,178	75,866	7	307,649	582	14,576	745	743	1,281	729	—	—
Foreign Operations.....	94,974	69,764	8,503	—	7,958	1,616	1,6	8,733	632	—	—	—
Newark.....	650,449	154,699	452	465,007	2,285	11,651	1,531	1,996	4,049	9,67	—	—
Pittsburgh.....	1,027,205	1,014,916	2,082	1,027,205	7	2,488	159	4,638	1,132	—	2	—
Pittsburgh.....	572,001	48,123	726	512,326	7	1,151	1,281	1,281	672	—	—	—
Richmond.....	256,356	93,883	755	110,419	12	6,256	1,216	2,728	9,085	—	2	—
Washington.....	16,804	5,840	74	8,909	402	1,437	—	401	41	—	—	—
Philadelphia Service Center.....	1,896	1,896	—	—	—	—	—	—	—	—	—	—
<b>Southeast Region:</b>												
Atlanta.....	200,035	96,814	489	58,373	2,545	31,145	1,337	3,511	643	5,168	—	—
Birmingham.....	142,275	40,411	12	78,794	355	15,650	203	4,201	—	10	—	—
Columbia.....	41,131	20,028	22,778	9	—	—	772	1,534	—	—	—	—
Greensboro.....	200,699	47,187	927	115,251	6	16,151	15,303	4,145	1,723	—	—	—
Jackson.....	41,116	30,915	10,094	—	—	—	672	32	—	3	—	—
Jacksonville.....	552,560	347,391	3,867	187,560	9,533	20,182	2,601	1,496	1,700	—	—	—
Little Rock.....	24,183	11,773	131	11,645	80	2,534	60	61	453	606	95	—
Nashville.....	207,817	72,609	23	27,069	13	6,114	59	1,156	736	—	8	—
New Orleans.....	288,267	87,817	3	166,992	531	17,539	2,784	3,401	1,205	—	7,095	—
Atlanta Service Center.....	7,226	7,226	—	—	—	—	—	—	—	—	—	—
Memphis Service Center.....	4,877	4,877	—	—	—	—	—	—	—	—	—	—
<b>Central Region:</b>												
Cincinnati.....	210,469	46,377	2,107	130,069	5,589	16,794	1,382	1,120	3,435	3,534	62	—
Cleveland.....	330,806	74,769	313	210,469	2,450	20,905	305	1,632	1,632	—	9	—
Detroit.....	1,043,571	47,227	11,111	459,894	2,704	18,494	825	8,110	2,373	—	4	—
Indianapolis.....	117,864	47,124	559	52,837	454	11,165	1,092	4,242	507	—	76	7
Louisville.....	146,625	19,573	624	107,903	272	15,542	1,448	403	844	—	16	—
Parkersburg.....	26,507	13,769	144	8,831	3	1,926	484	124	—	40	—	—
Charleston Service Center.....	2,655	2,655	—	—	—	—	—	—	—	—	—	—
<b>Midwest Region:</b>												
Aberdeen.....	1,043,593	217,105	2,781	73,021	2,569	20,940	82	3,744	54,746	—	8	—
Des Moines.....	26,508	8,527	3	9,460	1,238	66	134	—	—	—	—	—
Fargo.....	19,555	14,395	2	1,064	3	2,575	166	319	131	—	—	—
Helena.....	271,026	63,158	155	13,920	25	4,216	4,216	9,698	2,852	—	19	—
Houston.....	1,407,170	18,900	587	12,490	12,490	1,249	2,649	12,515	180,060	—	—	—
Omaha.....	161,781	71,122	2,608	73,595	2,900	5,997	110	532	3,568	—	—	—
Phoenix.....	15,188	62,974	480	15,192	323	8,382	237	—	30,789	—	—	—
Salt Lake City.....	56,226	33,104	9	189	1	846	1,237	—	—	—	—	—
Wichita.....	12,251	10,000	132	-68,682	300	15,124	47	4,341	1,022	634	—	—
Austin Service Center.....	5,272	5,272	—	—	—	—	—	—	—	6,079	—	—
Ogden Service Center.....	5,708	5,708	—	—	—	—	—	—	—	—	—	—
<b>Western Region:</b>												
Anchorage.....	43,640	39,612	12	2,554	216	1,206	103	116	—	—	—	—
Boulder.....	64,596	22,046	168	36,892	371	2,138	148	507	157	—	1,648	—
Honolulu.....	42,613	20,631	319	17,803	143	2,346	555	563	253	—	—	—
Laguna Niguel.....	661,780	258,732	1,298	325,830	8,654	25,467	1,484	821	31,214	—	31	49
Los Angeles.....	1,043,571	38,571	3,867	74,795	2,617	2,798	1,576	38,395	1,847	21	—	20
Portland.....	104,867	54,782	355	38,288	603	4,769	3,978	2,576	3,965	—	—	—
Las Vegas.....	120,433	62,454	45,360	1,000	19,982	3	140	1,089	—	—	—	—
Sacramento.....	94,108	54,131	29	10,543	115	26,804	1,651	451	383	—	—	—
San Francisco.....	53,191	11,191	6,207	30,076	1,465	35,968	315	708	1,197	3	4,829	—
San Jose.....	134,518	92,429	63	22,721	3,343	10,266	187	376	413	—	—	—
Seattle.....	134,518	82,677	435	35,104	306	9,763	224	4,666	490	851	—	—
Fresno Service Center.....	15,465	15,465	—	—	—	—	—	—	—	—	—	—

\*Less than \$500.

**Table 10.—Number of returns examined by class of tax and by internal revenue regions and districts and other areas**

Internal revenue regions, districts and service centers	Total	Individual	Partnership	Fiduciary	Corporation	Sub-chapter S corporation	Estate	Gift	Excise	Employment	Exempt organizations	Employee plans	Windfall profit	Miscellaneous
<b>Total.....</b>	<b>1,502,916</b>	<b>1,265,583</b>	<b>21,940</b>	<b>7,849</b>	<b>58,957</b>	<b>7,603</b>	<b>17,344</b>	<b>1,883</b>	<b>45,218</b>	<b>27,179</b>	<b>19,609</b>	<b>24,542</b>	<b>5,079</b>	<b>110</b>
North-Atlantic.....	191,940	144,158	4,715	1,766	10,741	1,248	2,572	5,712	2,289	2,681	3,402	20	2	—
Mid-Atlantic.....	170,940	144,158	4,715	1,766	10,741	1,248	2,572	5,712	2,289	2,681	3,403	20	4	—
Southeast.....	253,614	222,251	—	—	866	9,181	2,126	1,204	3,774	2,047	3,181	2,318	3	—
Central.....	136,579	106,809	1,945	768	7,202	1,091	2,201	314	5,887	2,608	3,441	4,533	11	—
Midwest.....	158,201	125,201	2,134	2,134	2,564	8,141	1,292	2,084	3,774	2,084	3,049	4,047	207	—
Southwest.....	247,081	193,375	3,230	849	9,925	1,064	289	289	1,064	289	9,686	5,244	2,925	1,431
North-Atlantic Region:														
Alaska.....	5,051	3,956	92	62	518	46	198	6	378	375	—	—	—	—
Baltimore.....	23,512	19,145	286	328	1,869	110	458	27	466	138	—	—	—	—
Philadelphia.....	45,759	39,219	478	16	957	241	—	1,121	231	2,881	3,403	—	—	—
Buffalo.....	19,769	16,517	191	226	795	61	285	25	1,430	299	—	—	—	—
Burlington.....	2,763	2,052	37	37	151	15	10	—	—	—	—	—	7	—
Charlottesville.....	20,646	17,289	353	214	2,165	22,253	494	766	137	2,617	2,647	—	5	—
Chesapeake.....	14,073	12,202	82	29	584	53								

**Table 22.—Internal revenue collections, costs, employees and U.S. population**

Fiscal year	Operating cost	Collections	Cost of collecting \$100	Population (Thousands)	Average positions realized		
					Tax per capita	Total	National Office
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1956	209,694,710	75,112,649,000	0.40	168,903	444.71	50,682	2,583
1957	305,537,614	80,171,917,000	0.38	171,984	462.16	51,284	2,432
1958	337,428,789	79,078,476,484	0.42	174,482	457.33	50,816	2,907
1959	355,649,228	79,797,972,806	0.44	177,830	448.73	51,226	2,969
1960	363,735,359	91,774,802,823	0.40	180,671	507.96	51,047	2,910
1961	413,255,238	94,440,086,398	0.44	183,691	513.91	53,206	3,042
1962	418,140,440	94,440,086,398	0.45	186,349	509.09	55,111	3,057
1963	500,804,314	105,825,395,281	0.47	189,242	559.74	59,711	3,054
1964	549,692,131	112,260,257,115	0.49	191,889	585.03	61,059	3,039
1965	597,397,471	114,434,633,721	0.52	194,303	588.95	62,098	3,081
1966	824,861,929	128,079,981,342	0.48	196,560	655.68	63,508	3,082
1967	840,747,471	148,747,400,000	0.45	198,100	748.40	65,940	3,084
1968	899,190,204	158,837,665	0.46	200,726	707.49	67,524	3,087
1969	758,785,475	187,919,559,666	0.40	202,677	927.19	66,054	3,062
1970	866,159,162	195,722,096,497	0.45	204,678	955.31	68,693	4,103
1971	981,065,297	191,647,198,138	0.51	207,053	925.63	66,972	4,358
1972	1,127,390,411	209,855,736,878	0.54	208,848	1,004.83	68,549	4,134
1973	1,181,129,411	221,470,736,878	0.50	210,111	974.10	4,505	89,885
1974	1,112,034,661	246,552,233,663	0.49	211,901	1,289.24	78,921	741
1975	1,584,711,486 <sup>1</sup>	293,822,725,772	0.54	213,559	1,275.84	82,339	4,531
1976	1,967,311,869	302,519,791,822	0.56	215,142	1,406.14	84,254	4,732
1977	1,790,588,738 <sup>1</sup>	358,139,416,730	0.50	217,329	1,647.91	83,743	4,994
1978	1,184,129,411	389,776,388,862	0.49	219,033	1,828.61	85,328	4,919
1979	2,118,129,411	389,776,388,862	0.48	220,009	2,008.32	86,948	4,978
1980	2,265,838,622 <sup>1</sup>	519,375,270,351	0.44	222,355	2,225.04	87,444	5,114
1981	2,485,468,704	605,799,120,630	0.41	225,855	2,586.55	88,156	5,110
1982	2,026,338,036	632,240,505,595	0.42	223,634	2,717.75	82,857	5,098
1983	2,968,525,840	627,246,792,581	0.47	234,875	2,670.56	83,605 <sup>2</sup>	4,357 <sup>2</sup>
1984	3,279,067,495	680,475,229,563	0.48	237,051	2,870.59	87,635 <sup>2</sup>	5,327 <sup>2</sup>
1985	3,800,952,523	742,871,541,203	0.48	239,231	3,105.25	82,254	5,454
						88,800	

<sup>1</sup>This figure represents actual IRS operating costs from fiscal year 1975, exclusive of reimbursements received from other agencies for services performed. While the operating cost figures for fiscal years prior to 1975 may in some cases include reimbursements, those amounts are small and do not alter the cost figures in column 3.

—Economic stabilization program average positions included in 1972, 1973 and 1974.

—Federal energy program average positions included in 1974.

—1972 adjusted by 3,890 average positions to reflect the AT&T transfer.—July 1972. AT&T included in years 1956-71.

—Eleven average positions transferred to office of the Secretary in 1965. Twenty average positions transferred to office of the Secretary in 1963.

<sup>2</sup>Methodology to count average positions realized was adjusted in 1984 to conform to Office of Personnel Management instructions. 1983 average positions realized also are adjusted for comparability.

**Table 23.—Costs incurred by the Internal Revenue Service by activity**

(in thousands of dollars)

Appropriation by activity	Total		Personnel compensation and benefits		Other	
	1984*	1985	1984*	1985	1984*	1985
Total obligations, appropriations and reimbursements	3,295,538	3,817,376	2,416,825	2,631,366	878,713	986,010
Obligations against appropriated funds	3,279,067	3,900,953	2,404,193	2,619,584	874,884	981,369
Salaries and expenses						
Total	98,160	104,855	74,785	78,196	23,375	26,759
Executive direction	6,352	6,857	4,957	5,623	1,385	1,234
Management services	91,808	96,098	69,024	72,573	21,980	25,525
Processing tax return						
Total	899,343	1,048,470	495,874	590,022	394,469	457,548
Return processing and revenue accounting	889,421	922,426	449,301	533,771	243,120	288,277
Computer services	20,922	225,972	49,573	57,151	151,949	160,621
Examination and appeals						
Total	1,264,433	1,278,506	1,045,727	1,133,137	220,706	243,869
Examination	1,025,611	1,114,845	844,612	915,344	180,199	198,501
Appeals and tax litigation	150,391	167,263	127,197	139,659	23,194	27,604
Employee plans and exempt organizations	90,431	94,399	73,718	78,134	16,713	16,264
Investigation, collection and taxpayer service						
Total	1,024,131	1,071,022	787,797	817,329	236,334	255,693
Tax law investigations	204,135	219,951	158,744	172,526	45,391	47,423
Collection	604,491	622,426	477,477	486,120	126,633	130,500
Taxpayer service	149,293	169,674	94,366	104,207	53,907	65,837
Enforcement litigation and technical rulings	67,554	67,670	57,190	56,700	10,364	10,970
Reimbursable obligations, total	16,471	16,423	12,842	11,782	3,829	4,641

\* Fiscal year 1984 appropriation structure was modified to reflect the reorganization of 1982.

**Table 24.—Costs incurred by the Internal Revenue Service by office**  
(in thousands of dollars)

Internal revenue office, district or region					
	Total	Personnel compensation	Travel	Equipment	Other
(1)	(2)	(3)	(4)	(5)	(6)
<b>A. Total, Internal Revenue Service</b>					
North-Atlantic	659,200	252,897	11,925	45,441	548,937
Mid-Atlantic	442,922	145,582	8,615	5,292	42,673
Southeast	286,507	103,250	7,200	4,002	40,202
Central	399,021	137,134	13,510	4,745	43,529
Midwest	246,785	211,974	8,195	2,441	24,175
Southwest	289,010	231,999	9,782	3,480	24,409
Western	442,240	177,031	12,737	3,226	42,000
Regional species	444,168	381,561	13,902	5,889	42,116
Postal	85,048	63,255	1,690	1	102
Regional inspection	56,735	53,000	1,449	2,338	—
National Computer Center	35,020	30,303	2,492	942	1,510
IRS Data Center	22,255	11,683	90	741	9,741
	42,154	33,399	266	577	9,712
<b>B. Regional commissioners' offices (excluding district directors' offices and service centers)</b>					
North-Atlantic	17,349	11,682	789	1,814	3,064
Mid-Atlantic	13,643	9,950	348	1,044	2,301
Southeast	14,445	10,900	1,174	816	2,372
Central	13,792	10,003	685	1,142	2,003
Midwest	14,003	9,719	1,009	1,615	1,960
Southwest	15,441	10,760	950	1,542	2,188
Western	37,094	23,107	2,557	2,702	8,730
<b>C. District directors' offices and service centers</b>					
North-Atlantic	11,385	9,983	523	101	778
Augusta	5,738	5,144	288	22	274
Boston	4,738	3,934	125	542	4,002
Brooklyn	46,269	42,272	837	286	2,274
Burlington	26,331	22,668	1,038	122	2,502
Hartford	3,376	2,901	227	40	210
Manhattan	2,544	2,031	703	109	344
Portsmouth	82,215	75,473	1,373	548	4,833
Pittsburgh	5,735	5,015	292	72	356
Richmond	26,674	20,355	711	139	1,280
Wilkinson	22,330	20,330	1,104	114	2,116
Wilmington	5,099	4,886	124	14	275
Atlanta Service Center	1,137	790	6	2	339
Mid-Atlantic Region centralized training	223	209	25	11	11
Baltimore Service Center	72,696	60,134	446	321	1,785
Midwest	62,144	52,406	249	531	6,958
Southeast	50,039	41,467	2,070	495	6,007
Birmingham	11,495	10,695	859	213	793
Columbia	11,452	10,024	592	182	507
Greensboro	26,965	24,048	1,214	208	1,165
Rockville	10,782	9,388	607	247	539
Jacksonville	74,358	63,221	3,319	830	6,987
Little Rock	11,717	10,779	677	222	487
Nashville	27,731	23,872	1,158	380	2,211
Orlando	3,833	3,179	1,120	265	1,338
Southern Region centralized training	383	382	—	1	1
Atlanta Service Center	61,115	53,610	210	826	10,259
Memphis Service Center	65,600	54,598	266	253	10,522
Central	39,456	29,784	1,106	304	2,283
Chicago	37,218	31,117	1,111	31	3,075
Des Moines	14,072	12,293	706	159	914
Fargo	4,346	3,775	316	47	208
Honolulu	5,402	4,798	357	8	241
Milwaukee	23,141	18,220	723	114	1,144
Omaha	9,755	8,576	466	82	631
St. Paul	34,900	30,604	1,439	221	2,637
Springfield	26,286	23,480	1,091	182	1,532
Midwest Region centralized training	14,455	12,160	952	69	557
Kansas City Service Center	370	353	—	17	17
	62,541	51,150	249	511	10,630

**Table 24.—Continued**  
(in thousands of dollars)

Internal revenue office, district or region	Total	Personnel compensation	Travel	Equipment	Other
	(1)	(2)	(3)	(4)	(5)
<b>Southwest</b>					
Albuquerque	7,130	6,457	385	20	288
Austin	27,049	24,458	1,135	97	1,349
Cheyenne	4,377	3,977	419	26	318
Dallas	70,543	61,189	2,550	346	6,558
Denver	32,246	28,058	1,294	136	2,760
Houston	47,880	42,932	1,514	103	3,431
Phoenix	23,380	20,902	1,057	94	955
Oklahoma City	9,853	8,746	620	112	1,050
Salt Lake City	9,983	8,970	982	38	593
Wichita	15,149	13,692	653	53	748
Southwest Region centralized training	—	—	525	—	46
Austin Service Center	88,412	75,615	335	424	11,808
Ogden Service Center	73,272	62,051	401	235	10,584
<b>Western</b>					
Anchorage	9,031	7,914	609	45	612
Beloit	8,475	5,790	339	29	318
Honduras	8,638	7,927	292	48	370
Laguna Niguel	54,327	48,775	1,808	445	3,299
Los Angeles	75,070	68,440	1,913	520	4,997
Portland	10,049	11,441	684	159	1,15
Las Vegas	12,420	10,757	441	155	1,007
Sacramento	24,478	22,140	968	205	1,165
San Francisco	44,841	39,288	834	454	4,285
San Jose	20,449	27,646	1,475	295	1,32
Seattle	32,170	29,801	1,141	276	2,151
Western Region centralized training	463	—	444	—	19
Fresno Service Center	89,563	75,655	386	705	12,816

Note: Reimbursements are included in the above figures. Individual items may not add to total because of rounding.

**Table 25.—Personnel summary**

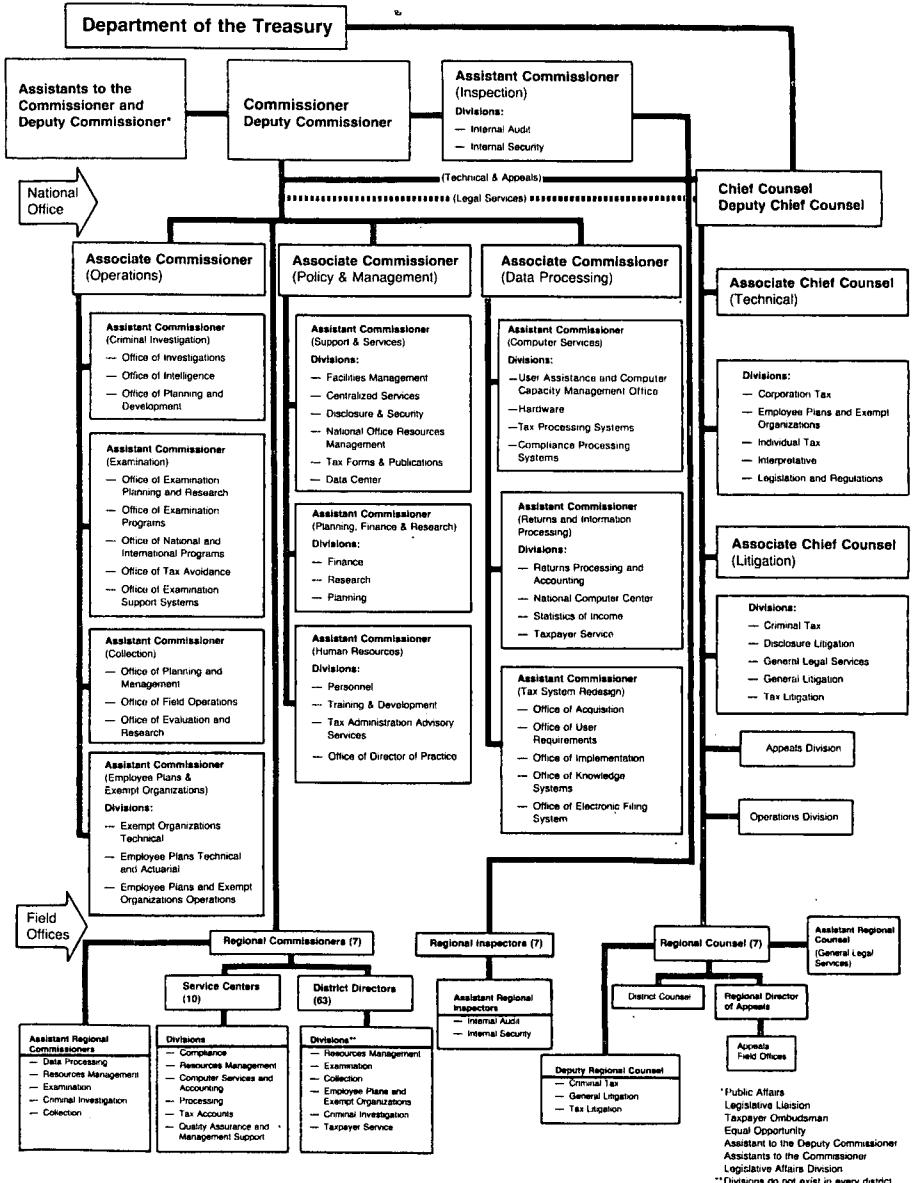
Location and type	Average positions realized		Number employees at close of year	
	1984	1985	1984	1985
Service total	88,208	92,792	95,749	96,705
Permanent <sup>1</sup>	83,168	89,469	90,248	92,629
Temporary	5,040	3,323	5,501	4,075
National Office	5,365	5,543	5,710	5,787
Regional offices <sup>2</sup>	82,843	87,249	90,039	93,918
Data processing operations	21,605	25,773	25,112	29,853
Centralized	16,242	15,912	16,119	17,665
Revenue officers	7,527	7,396	7,402	7,362
Other	8,695	8,028	8,756	7,757
Taxpayer services	4,164	4,282	4,856	4,610
Taxpayer service specialists	534	557	583	584
Taxpayer service representatives	1,036	1,121	1,231	1,211
Other	2,594	2,584	3,040	2,815
Examination	23,934	24,588	25,491	24,431
Revenue agents	13,405	13,557	14,167	13,685
Tax auditors	3,459	3,519	3,371	3,528
Other	7,070	7,728	7,955	7,239
Employee plans/exempt organizations	1,942	1,922	1,959	1,914
EP/EO technicals	1,397	1,304	1,403	1,320
Other	635	618	556	594
Appeals	2,134	2,213	2,302	2,212
Appeals officers	1,021	1,050	1,051	1,056
Auditors	173	177	184	177
Other	930	986	1,057	979
Tax Fraud	4,162	4,377	4,392	4,394
Special agents	2,790	2,823	2,867	2,960
Other	1,372	1,554	1,525	1,534
Executive direction	115	126	126	125
Management services	2,213	2,176	2,527	2,500
Resources management	4,483	4,504	4,827	4,400
Centralized services	4,002	3,611	4,381	3,628
Counsel	2,418	2,454	2,477	2,485
Inspection	934	964	984	972

Note: Reimbursements are included in the above figures.

<sup>1</sup> Fiscal year 1984 amounts shown for permanent and temporary average positions realized and number of employees at the close of the year have been adjusted for comparability with the fiscal year 1985 figures.

<sup>2</sup> Includes National Computer Center and the Data Center.

**IRS Organization Chart**



\*Public Affairs  
Legislative Liaison  
Taxpayer Ombudsman  
Equal Opportunity  
Assistant to the Deputy Commissioner  
Assistants to the Commissioner  
Legislative Affairs Division

\*\*Divisions do not exist in every district

**Internal Revenue Service Regions, Districts and Service Centers;  
Chief Counsel Regional and District Offices**

